

GOVERNMENT IN HAWAII

A HANDBOOK OF
FINANCIAL STATISTICS

1 9 7 5

TWENTY-SECOND EDITION

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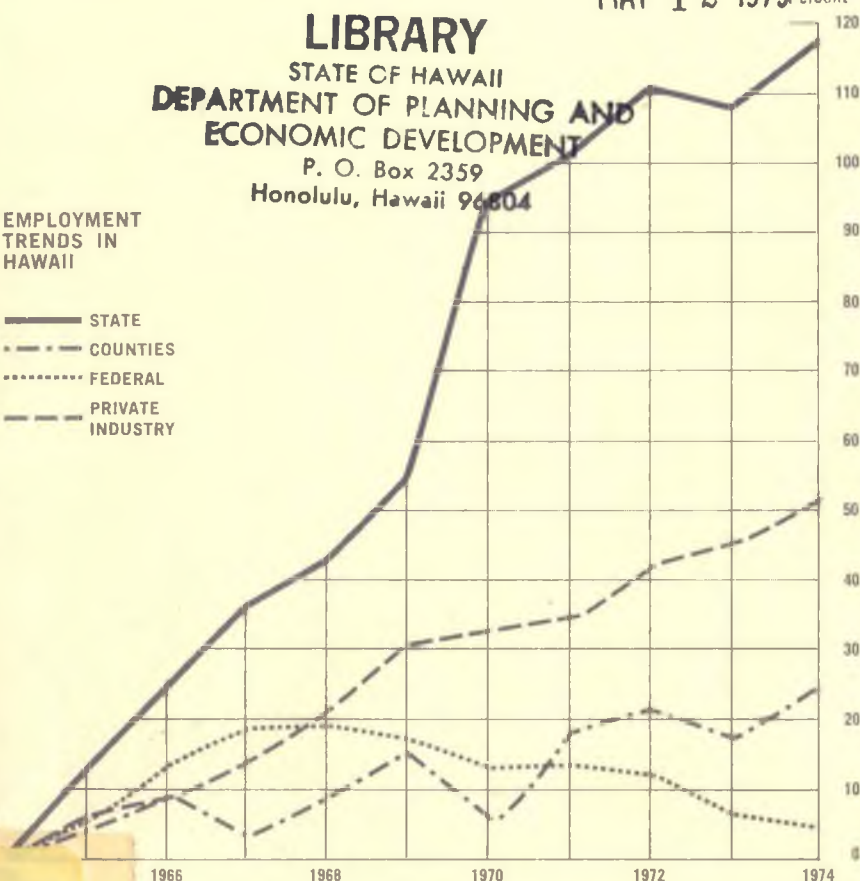
DEPARTMENT OF PLANNING AND
ECONOMIC DEVELOPMENT

P. O. Box 2359

Honolulu, Hawaii 96804

EMPLOYMENT
TRENDS IN
HAWAII

— STATE
- - - COUNTIES
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TAX FOUNDATION OF HAWAII

The purpose of the Tax Foundation of Hawaii is to encourage efficiency and economy in government and to promote an equitable tax system which will not discourage economic growth. This is accomplished in part by working with public officials, private organizations and individuals in an effort to improve the methods, systems and procedures of public administration.

Incorporated in 1953, the Tax Foundation of Hawaii is a private, nonprofit, non-partisan educational organization governed by a 25-member Board of Trustees who represent the entire state. The Foundation is financed by contributions from underwriting members, business organizations, and corporate and individual associate members.

The Tax Foundation serves as a clearing house, collecting and analyzing data on government and taxation. This information is distributed to the public through reports, pamphlets, newspaper articles and radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other scheduled releases by the Tax Foundation of Hawaii include: FINANCE IN BRIEF, a wallet-sized resume' of Hawaii's fiscal facts; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; weekly commentaries in the Sunday Star-Bulletin & Advertiser; a twice weekly radio series on KORL and KHVH in Honolulu, KIPA in Hilo and KUAI in Kauai County. The LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced in the State Legislature, and the LEGISLATIVE REVIEW which is published at the end of each session reports on all legislation which passed and examines the changes in the State's fiscal outlook.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

During 1974 the cost of state and county governments in Hawaii passed the one billion dollar mark. Revenues from taxes increased by 13.6 per cent. Preliminary data indicates that personal income from which government derives its funds rose 12.8 per cent in 1974. With double-digit inflation, the taxpayers of Hawaii find the demands upon their financial resources rising faster than their ability to meet them.

As the scope and impact of government in our daily lives broadens, it becomes essential that the public be provided with the tools and information necessary to understand how government works, what it does, and what the costs and benefits of its activities are. This twenty-second edition of GOVERNMENT IN HAWAII presents statistical data on governmental finances in order to help the citizens of the state achieve a better understanding of their government.

Both historical and current data covering general economic indicators, government revenues, expenditures and public debt are included in the handbook. Charts, tables, and brief introductory texts highlight the key aspects of each area of government's fiscal activities.

The Tax Foundation of Hawaii sincerely appreciates the cooperation and assistance provided by many public employes in federal, state, and county governments in Hawaii. A special mahalo goes to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation, and Transportation; the Finance Directors of the four counties; the Bank of Hawaii; and First Hawaiian Bank.

James G. Higgins, President
Tax Foundation of Hawaii

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HAWAII'S ECONOMY

The economic pulse of the 50th State remained strong throughout 1974 despite numerous setbacks on both the local and national level. The overriding impact of double-digit inflation is apparent in all of the economic indicators for Hawaii. Coupled with inflation, the energy shortage which peaked during the first quarter of the year as well as a shortage of other basic commodities pressed the cost of living up by 13.5 points. While preliminary estimates show that in 1974 per capita personal income in Hawaii rose by 10.5%, they also indicate that per capita taxes rose by 12.3%.

During 1973, wages and salaries accounted for 73% of the state's personal income and while the per capita personal income for Hawaii stood at \$5,541, 11th highest in the nation, per capita taxes were 6th highest among the 50 states at \$684. Estimates for 1974 indicate that Hawaii will rise to \$768 (4th place) for per capita taxes while total personal income will reach the \$5,170 million mark.

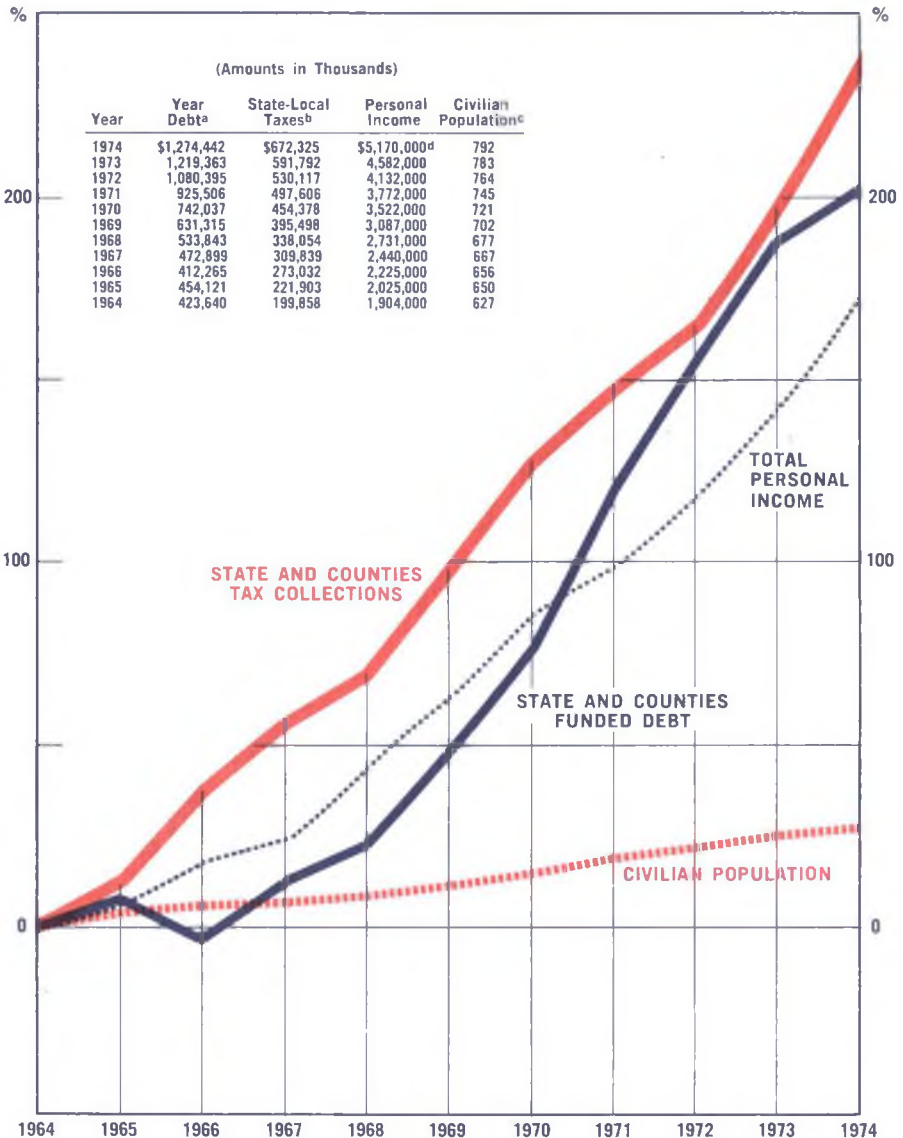
While an average of 6.9% of the labor force was unemployed during 1974, the annual average employment rate grew by 2.7%. The labor scene in Hawaii during 1974 was disrupted by numerous strikes and slowdowns affecting both the public and private sectors of the economy. However, despite the labor unrest, employment grew by 2.1% in government and 2.7% in private industry.

Although Hawaii's visitor industry remained quite strong throughout 1974, the 5% growth in the number of visitors coming to Hawaii was not as high as industry officials had hoped. However, despite the moderate growth in the number of visitors to Hawaii, the dollars that they spent here pushed ahead by 15.2% over the previous year.

Despite an upsurge of sugar prices during midyear which placed the value of sugar crops at \$744 million for 1974; at year's end, trends indicated that the sharp rise will prove to be temporary as a moderate but steady decline in the price of raw sugar took place. Although final figures have not been set for the pineapple industry, 1974 trends indicate a second life in store for Hawaii's major fruit industry as a worldwide shortage of fresh and canned fruit became apparent in mid-1974. In other sectors of the economy, inflation boosted the growth of retail and wholesale sales by 15.7% and 12.3% respectively while spiraling interest rates and the shortage of credit curtailed the strong growth rates of the previous year for diversified manufacturing to 5.6% and construction to 8.6%.

The outlook for 1975 is uncertain. It will depend upon curbing inflation and the effects of the mainland recession which have not been as severe in Hawaii. Inflation, which virtually offset rising incomes in 1974, is a greater threat to the economy in late 1975 and 1976 than a recession.

CHART 1
TRENDS IN HAWAII
Population, Taxes, Personal Income & Debt
1964-1974



a. State and county general obligation bonds and revenue bonds outstanding at December 31 except State revenue bonds at November 1 for 1971.

b. Fiscal years for state; previous calendar years for counties prior to 1967 (except Honolulu, fiscal years from 1962). Unemployment compensation collections included. Fiscal 1967 reflects addition of estimated \$29,500 in real property collections delayed until July, 1967.

c. Mid-year resident civilian population.

d. Estimated.

SOURCE: State Department of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director; County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business".

TABLE 1
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

Economic Indicators	Amount					Percent Change 1974 from		
	1974	1973	1972	1969	1964	1973	1969	1964
Population ^a	846,900	841,200	816,100	750,200	699,900	0.68	12.89	21.00
Labor Force ^b	360,262	350,720	339,380	--	--	2.72	--	--
Employment ^b	335,399	326,750	314,680	--	--	2.65	--	--
Unemployment Rate ^b	6.9%	6.8%	7.3%	--	--	1.47	--	--
Cost of Living ^c	141.8	128.3	122.8	108.5	92.9	10.52	30.69	52.64
Motor Vehicle Registrations ^d	484,590	474,178	446,355	373,541	288,452	2.20	29.73	68.00
Total Housing Units ^e	267,624	251,180	238,595	209,598	181,973	6.55	27.68	47.07
Total Hotel Rooms	39,558	38,634	36,608	26,923	12,903	2.39	46.93	206.58
Number of Visitors	2,762,919	2,630,952	2,244,377	1,527,012	563,925	5.02	80.94	389.94
Per Capita Personal Income	\$6,125	\$5,541	\$5,153	\$4,155	\$2,809	10.54	47.41	118.05
Per Capita Taxes	\$ 768	\$ 684	\$ 636	\$ 480	\$ 272	12.28	60.00	182.35
AMOUNTS IN MILLIONS								
Visitor Expenditures	\$1,025	\$ 890	\$ 755	\$ 525	\$ 205	15.17	95.24	400.00
Military Expenditures	930	872	763	658	416	6.65	41.34	123.56
Total Personal Income	5,170	4,582	4,132	3,087	1,904	12.83	67.48	171.53
Bank Deposits	2,557	2,450	2,194	1,503	908	4.37	70.13	181.61
Value of Sugar Crops	744	232	203	189	165	220.69	293.65	350.91
Value of Pineapple Exports ^f	N.A.	124	132	120	115	--	--	--
Retail Sales ^g	3,063	2,648	2,289	1,740	1,032	15.67	76.03	196.80
Wholesale Sales ^g	2,288	2,038	1,687	1,235	469	12.27	85.26	387.85
Diversified Manufacturing ^g	376	356	308	279	179	5.62	34.77	110.06
Construction Value	1,000	921	714	626	319	8.58	59.74	213.48

NOTE: Preliminary 1974 data. Subject to revision.

a. Resident population at July 1.

b. Annual average except 1974 at December. Due to revision comparable data not available for 1969 and 1964.

c. Honolulu Consumer Price Index (annual average). 1967 = 100.

d. At December 31. Excludes military vehicles, motorcycles and scooters.

e. At April 1.

f. Excludes local sales.

g. General excise tax base.

SOURCE: State Departments of Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, and Taxation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; U. S. Department of Commerce; and Bank of Hawaii.

TABLE 2
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U. S. Average (1963 and 1973)
(Dollars in Millions)

Income Source	State of Hawaii							U. S. Average		
	1973		1972		1963		% Change 1973 from 1963	% Change		1973 from 1963
	Amount	% of Total	Amount	% of Total	Amount	% of Total		% of Total 1963	% of Total 1973	
Labor & Prop. Inc.: By Industry										
Farms	\$ 131	2.9	\$ 102	2.5	\$ 120	6.8	9.2	3.4	4.0	168.8
Contract Construction	387	8.4	328	7.9	113	6.4	242.5	4.8	5.0	133.6
Wholesale & Retail Trade	572	12.5	520	12.6	219	12.4	161.2	14.0	12.7	106.4
Manufacturing	223	4.9	224	5.4	129	7.3	72.9	23.7	21.0	101.4
Finance, Insurance & Real Estate	218	4.8	195	4.7	69	3.9	215.9	4.2	4.2	123.4
Transportation	193	4.2	168	4.1	66	3.7	192.4	3.7	3.4	106.5
Communication & Utilities	124	2.7	121	2.9	36	2.0	244.4	2.2	2.3	142.5
Services										
Hotels & Other Lodging	133	2.9	117	2.8	23	1.3	478.3	0.5	0.5	120.6
Personal & Household Services	46	1.0	45	1.1	31	1.8	48.4	1.9	1.2	42.7
Business & Repair Services	101	2.2	91	2.2	31	1.8	225.8	2.0	2.2	153.8
Amusement & Recreation	31	0.7	26	0.6	10	0.6	210.0	0.6	0.5	100.9
Prof, Social, & Rel. Services	338	7.4	295	7.1	108	6.1	213.0	6.3	7.5	168.3
Government										
Federal, Civilian	380	8.3	364	8.8	177	10.0	114.7	3.5	3.3	116.9
Federal, Military	450	9.8	389	9.4	212	12.0	112.3	2.1	1.8	99.0
State and Local	420	9.2	398	9.6	140	7.9	200.0	6.9	8.6	182.1
Other Industries	15	0.3	14	0.3	8	0.5	87.5	1.2	1.0	88.2
Total Labor & Prop. Income	\$3,762	82.1	\$3,397	82.2	\$1,492	84.4	152.1	81.0	79.1	122.1
Income by Type:										
Wages & Salaries	\$3,344	73.0	\$3,025	73.2	\$1,275	72.1	162.3	66.8	65.6	123.4
Other Labor Income	148	3.2	135	3.3	39	2.2	279.5	3.2	4.3	209.1
Proprietor's Income: Farm	55	1.2	30	0.7	58	3.3	- 5.2	2.8	3.6	194.0
Non-Farm	215	4.7	206	5.0	119	6.7	80.7	8.1	5.4	51.8
Dividends, Interest, Rent	587	12.8	529	12.8	233	13.2	151.9	14.0	13.8	125.0
Transfer Payments	424	9.3	365	8.8	89	5.0	376.4	7.6	11.1	233.7
Sub-Total	\$4,772	104.1	\$4,291	103.8	\$1,814	102.6	163.1	102.5	104.0	130.7
Less: Pers. Contrib. for Soc. Ins.	- 190	- 4.1	- 159	- 3.8	- 46	- 2.6	313.0	- 2.5	- 4.0	262.6
Total Personal Income	\$4,582	100.0	\$4,132	100.0	\$1,768	100.0	159.2	100.0	100.0	127.4

NOTE: All data revised by Department of Commerce, August, 1974. Detail may not add to totals due to rounding.

SOURCE: "Survey of Current Business," August 1974, U. S. Department of Commerce, Social & Economic Statistics Administration, Bureau of Economic Analysis, Washington, D. C.

TABLE 3
THE COUNTIES OF HAWAII
Calendar Years 1973-74

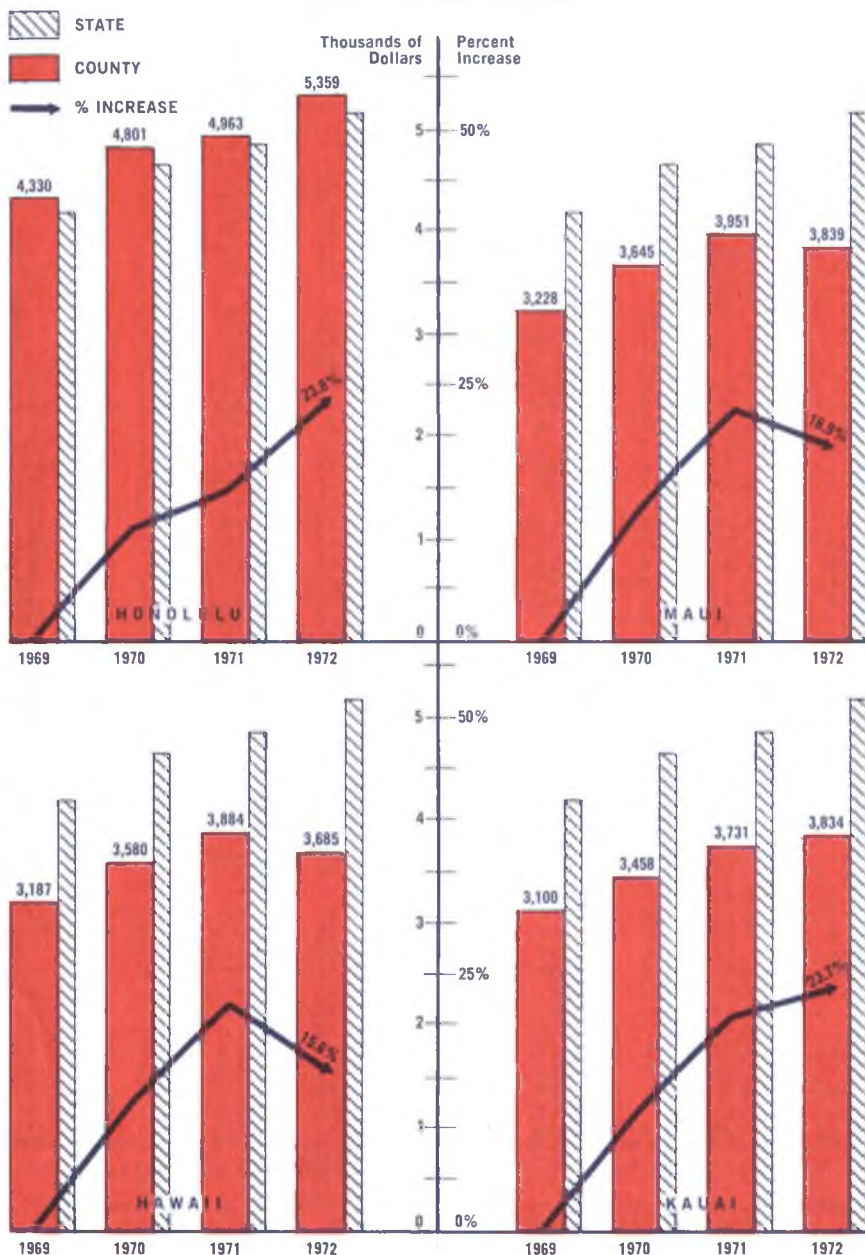
Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1974	1973	1974	1973	1974	1973	1974	1973
Population ^a	636,900	627,900	51,800	51,800	72,100	71,400	31,500	32,000
Labor Force ^b	289,377	282,050	23,590	23,440	32,742	31,970	14,553	14,120
Employment ^b	270,465	262,970	21,268	20,890	30,196	29,470	13,470	13,140
Unemployment Rate ^b	6.5%	6.8%	9.8%	10.9%	7.8%	7.8%	7.4%	6.9%
Hotel Rooms	25,352	24,969	5,743	4,643	5,390	4,781	3,073	2,926
Motor Vehicle Registration ^c	373,021	367,054	38,862	36,982	50,295	48,375	22,412	21,767
Number of Telephones	444,359	430,612	33,180	30,220	47,681	44,407	19,498	18,460
Sugar Production (Tons)	163,894	192,112	259,606	268,238	390,000	422,536	227,242	245,643
<u>AMOUNTS IN THOUSANDS</u>								
Tax Revenue ^d	\$ 116,755	\$ 103,859	\$ 9,766	\$ 8,110	\$ 15,619	\$ 13,834	\$ 5,485	\$ 4,539
Government Expenditures ^d	170,263	141,166	16,370	13,396	23,516	21,063	10,882	9,053
Bank Demand Deposits	774,972	771,793	41,361	37,329	51,741	50,424	21,442	19,550
Value of Sugar Crops	117,180	39,486	185,554	55,146	278,777	86,861	162,415	50,506
Selected Tax Bases								
Pineapple Canning	72,374	96,945	30,811	22,872	--	--	501	3,781
Retailing	2,669,751	2,301,712	146,756	128,056	172,609	155,906	74,113	62,373
Wholesaling	2,091,072	1,899,001	73,550	44,179	100,975	75,183	22,329	19,280
Manufacturing	345,441	330,221	8,519	7,853	16,503	13,351	5,129	4,597
Contracting	920,255	815,942	49,561	35,097	43,449	42,036	13,929	11,553
Services	698,619	623,483	27,587	25,607	42,586	35,341	14,978	12,989
Rentals	784,053	673,009	50,638	39,158	43,292	37,159	15,364	12,121

NOTE: 1974 data preliminary.

- a. Resident civilian population at July 1.
- b. At December. Data revised January 1975 to reflect positions filled.
- c. At December 31. Taxable and non-taxable registered motor vehicles. Excludes motorcycles and scooters.
- d. Fiscal years.
- e. Based on total estimated value of \$744 million in 1974 and \$232 million in 1973.

SOURCE: State Departments of Planning and Economic Development, Labor & Industrial Relations, and Taxation; County Finance Directors; Bank of Hawaii; Hawaiian Telephone Company; Hawaii Visitors Bureau; and Hawaiian Sugar Planters' Association.

CHART 2
PER CAPITA PERSONAL INCOME
— BY COUNTIES —
Calendar Years 1969-1972



SOURCE: Research Division, First Hawaiian Bank, August 1974 data.

TABLE 4
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

State	1973		1972		1968		1963		% Change 1973 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1972	1963
HAWAII	\$5,541	11	\$5,153	9	\$3,799	10	\$2,635	13	7.5	110.3
U.S. Av.	5,041	--	4,549	--	3,457	--	2,469	--	10.8	104.2
Ala.	3,871	49	3,476	49	2,480	49	1,718	48	11.4	125.3
Alaska	5,933	3	5,222	5	3,912	8	2,746	9	13.6	116.1
Ariz.	4,692	33	4,273	30	3,018	32	2,204	31	9.8	112.9
Ark.	3,952	46	3,345	50	2,421	50	1,654	49	18.1	138.9
Calif.	5,521	12	5,087	10	3,993	6	2,978	7	8.5	85.4
Colo.	5,029	21	4,600	15	3,237	26	2,441	21	9.3	106.0
Conn.	5,938	2	5,414	2	4,340	1	3,133	2	9.7	89.5
Del.	5,778	5	5,222	6	4,016	5	3,067	4	10.6	88.4
Fla.	4,923	24	4,450	21	3,112	30	2,117	34	10.6	132.5
Ga.	4,395	37	3,956	35	2,874	36	1,899	41	11.1	131.4
Idaho	4,413	36	3,711	40	2,733	42	2,080	35	18.9	112.2
Ill.	5,770	6	5,162	8	3,977	7	2,912	8	11.8	98.1
Ind.	4,987	23	4,364	23	3,402	18	2,456	18	14.3	103.1
Iowa	5,273	15	4,316	26	3,253	25	2,314	26	22.2	127.9
Kans.	5,304	14	4,535	18	3,337	20	2,382	23	17.0	122.7
Ky.	4,033	44	3,634	44	2,673	45	1,863	44	11.0	116.5
La.	3,931	47	3,565	46	2,767	40	1,880	43	10.3	109.1
Me.	4,082	41	3,664	43	2,836	37	1,983	40	11.4	105.8
Md.	5,489	13	5,017	11	3,717	14	2,652	11	9.4	107.0
Mass.	5,253	17	4,825	13	3,746	12	2,727	10	8.9	92.6
Mich.	5,551	10	4,982	12	3,797	11	2,629	14	11.4	111.1
Minn.	5,137	19	4,343	24	3,272	24	2,335	25	18.3	120.0
Miss.	3,556	51	3,188	51	2,212	51	1,483	51	11.5	139.8
Mo.	4,841	26	4,307	27	3,352	19	2,392	22	12.4	102.4
Mont.	4,682	34	4,083	34	2,909	35	2,259	29	14.7	107.3
Neb.	5,271	16	4,451	20	3,176	27	2,264	28	18.4	132.8
Nev.	5,745	7	5,209	7	3,852	9	3,119	3	10.3	84.2
N. H.	4,694	32	4,279	28	3,294	23	2,279	27	9.7	106.0
N. J.	5,845	4	5,379	3	4,085	4	3,001	6	8.7	94.8
N. M.	3,853	50	3,512	47	2,644	46	2,020	38	9.7	90.7
N. Y.	5,705	8	5,275	4	4,145	3	3,013	5	8.2	89.3
N. C.	4,282	39	3,868	36	2,746	41	1,844	45	10.7	132.2
N. D.	5,695	9	4,128	32	2,733	43	2,046	36	38.0	178.3
Ohio	5,076	20	4,572	16	3,546	16	2,545	15	11.0	99.4
Okla.	4,340	38	3,837	37	2,925	34	2,024	37	13.1	114.4
Ore.	4,833	28	4,339	25	3,299	22	2,454	19	11.4	96.9
Pa.	4,993	22	4,545	17	3,446	17	2,468	17	9.9	102.3
R. I.	4,841	27	4,513	19	3,567	15	2,513	16	7.3	92.6
S. C.	3,882	48	3,500	48	2,526	48	1,619	50	10.9	139.8
S. D.	4,713	30	3,766	38	2,785	39	1,890	42	25.1	149.4
Tenn.	4,095	40	3,708	41	2,674	44	1,812	47	10.4	126.0
Texas	4,571	35	4,085	33	3,095	31	2,135	32	11.9	114.1
Utah	4,072	42	3,741	39	2,797	38	2,230	30	8.8	82.6
Vt.	4,054	43	3,703	42	2,944	33	2,011	39	9.5	101.6
Va.	4,886	25	4,396	22	3,149	28	2,128	33	11.1	129.6
Wash.	5,154	18	4,601	14	3,730	13	2,646	12	12.0	94.8
W. Va.	3,961	45	3,624	45	2,577	47	1,835	46	9.3	115.9
Wisc.	4,750	29	4,279	29	3,310	21	2,370	24	11.0	100.4
Wyo.	4,695	31	4,269	31	3,116	29	2,444	20	10.0	92.1
D. C.	6,337	1	5,827	1	4,295	2	3,234	1	8.8	95.9

a. All data revised by U. S. Department of Commerce, August 1974.

SOURCE: "Survey of Current Business," August 1974, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 5
EMPLOYMENT IN HAWAII
 Employment in Selected Industries
 Selected Years at December

Type of Employment	Number Employed					Percent Change 1974 over		% of Total Employment		
	1974 ^a	1973	1972	1969	1964	1973	1964	1974	1973	1964
GOVERNMENT										
State	38,509	36,890	37,380	27,310	17,710	4.39	117.44	10.32	10.14	7.09
County	11,125	10,530	10,870	10,350	8,960	5.65	24.16	2.98	2.90	3.59
Sub-Total Local Governments	49,634	47,420	48,250	37,660	26,670	4.67	86.10	13.30	13.04	10.68
Federal - Air Force	3,251	3,260	3,320	3,900	2,850	- 0.28	14.07	0.87	0.90	1.14
Army	5,265	5,990	6,080	6,400	5,100	-12.10	3.24	1.41	1.65	2.04
Navy	11,104	11,180	11,700	12,700	10,650	- 0.68	4.26	2.98	3.07	4.27
Other	10,814	10,570	11,560	11,260	10,630	2.31	1.73	2.90	2.91	4.26
Sub-Total Federal Government	30,434	31,000	32,660	34,260	29,230	- 1.83	4.12	8.16	8.52	11.71
Sub-Total Government	80,068	78,420	80,910	71,920	55,900	2.10	43.23	21.46	21.56	22.39
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	5,262	5,380	5,250	5,800	6,610	- 2.19	- 20.39	1.41	1.48	2.65
Pineapple ^b	1,911	2,070	2,060	2,630	3,190	- 7.68	- 40.09	0.51	0.57	1.28
Other	2,440	2,850	2,800	2,270	1,550	-14.39	57.42	0.65	0.78	0.62
Food Processing	9,738	9,200	9,590	11,140	12,950	5.85	- 24.80	2.61	2.53	5.19
Other Manufacturing	12,573	12,390	12,630	11,730	9,080	1.48	38.47	3.37	3.41	3.64
Transport., Comm., & Utilities	24,918	24,830	24,680	22,950	15,730	0.35	58.41	6.68	6.83	6.30
Wholesale Trade	16,374	16,260	16,080	15,640	12,510	0.70	30.89	4.39	4.47	5.01
Retail Trade	70,380	67,190	64,000	53,530	38,970	4.75	80.60	18.86	18.48	15.61
Contract Construction	29,496	27,660	24,250	25,270	16,630	6.64	77.37	7.91	7.61	6.66
Hotel Services	18,635	18,400	18,150	12,320	5,960	1.28	212.67	4.99	5.06	2.39
Other Services	52,929	51,610	49,300	41,760	31,190	2.56	69.70	14.19	14.19	12.49
Self-Employed, Domestic	26,040	25,740	25,760	30,470	26,890	1.17	- 3.16	6.98	7.08	10.77
Finance, Ins., & Real Estate	22,350	21,680	20,640	17,620	12,540	3.09	78.23	5.99	5.96	5.02
Sub-Total Private Industry	293,046	285,260	275,190	253,130	193,800	2.73	51.21	78.54	78.43	77.61
Total Positions Filled	373,114	363,680	356,100	325,050	249,700	2.59	49.42	100.00%	100.00%	100.00%

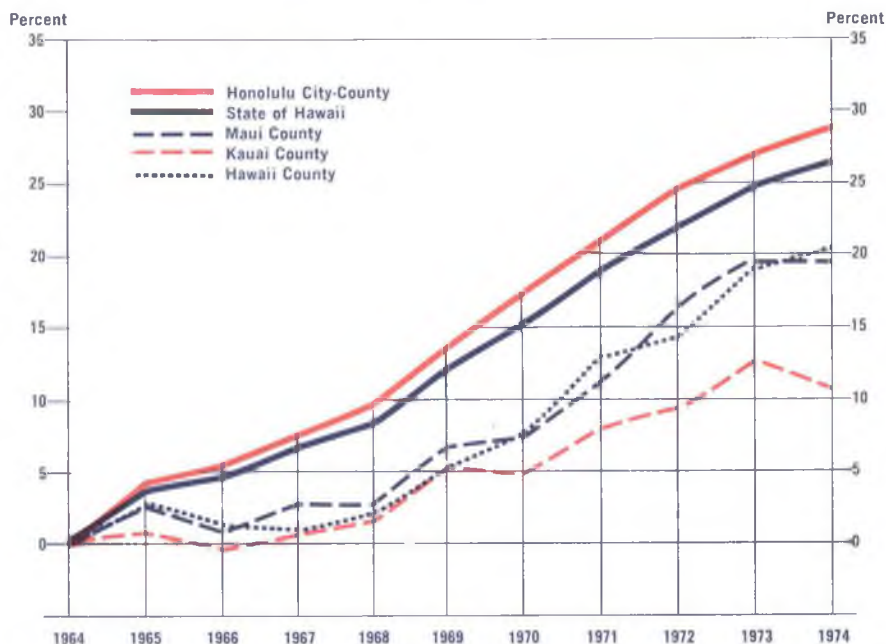
NOTE: Detail may not add to totals due to rounding. Data reports positions filled in each industry.

a. 1974 preliminary data. Table reflects revisions in prior years' data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 3
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1964-1974



SOURCE: Table 6.

TABLE 6
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

July 1	City-County Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total ^a	% Annual Increase	Armed Forces ^b	State Total
1974	636,900	51,800	72,100	31,500	792,300	1.19	54,600	846,900
1973	627,900	51,800	71,400	32,000	783,000	2.46	58,100	841,200
1972	613,900	50,500	68,500	31,200	764,200	2.59	52,000	816,100
1971	598,200	48,200	67,700	30,800	744,900	3.29	50,800	795,700
1970	580,600	46,500	64,200	29,900	721,200	2.77	53,000	774,300
1969	562,315	46,401	63,004	30,034	701,754	3.59	48,474	750,228
1968	542,801	44,399	61,102	29,141	677,443	1.63	57,013	734,456
1967	533,003	44,500	60,426	28,618	666,547	1.57	55,981	722,528
1966	522,996	44,128	60,684	28,459	656,267	0.90	54,058	710,325
1965	515,723	44,412	61,524	28,764	650,423	3.79	53,381	703,804
1964	494,887	43,393	59,900	28,504	626,684	0.64	73,174	699,858

a. Includes military dependents living in Hawaii.

b. Includes shore based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1964-1969 or home ported in Hawaii 1970-1974.

SOURCE: Provisional estimates of the population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

TABLE 7
STATE AND LOCAL TAX BURDEN
 Tax Collections Related to Population and Personal Income
 By States: Fiscal Years 1973 and 1974

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1973		Fiscal 1974 ^c		% Change from 1973	1973		1974	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$684	6	\$768	4	12.28	13.27	9	13.86	7
U.S. Av.	577	--	623	--	7.97	12.68	--	12.36	--
Ala.	351	50	380	51	8.26	10.10	50	9.82	49
Alaska	494	29	551	29	11.54	9.46	51	9.29	51
Ariz.	557	18	580	26	4.13	13.04	12	12.36	18
Ark.	342	51	391	50	14.33	10.22	49	9.89	48
Calif.	739	2	793	2	7.31	14.53	6	14.36	5
Colo.	543	19	634	15	16.76	11.80	28	12.61	15
Conn.	727	3	692	9	- 4.81	13.43	8	11.65	27
Del.	586	15	684	11	16.72	11.22	35	11.84	23
Fla.	491	30	523	32	6.52	11.03	38	10.62	39
Ga.	433	41	474	40	9.47	10.95	41	10.78	36
Idaho	447	39	491	36	9.84	12.05	24	11.13	34
Ill.	613	14	687	10	12.07	11.88	27	11.91	21
Ind.	470	34	622	18	32.34	10.77	43	12.47	16
Iowa.	530	23	623	17	17.55	12.28	22	11.81	24
Kans.	517	25	599	24	15.86	11.40	31	11.29	32
Ky.	404	45	436	45	7.92	11.12	37	10.81	35
La.	449	38	498	34	10.91	12.59	16	12.67	14
Me.	514	26	560	28	8.95	14.03	7	13.72	8
Me.	629	12	677	12	7.63	12.54	17	12.33	20
Mass.	714	4	768	5	7.56	14.80	5	14.62	4
Mich.	635	10	659	14	3.78	12.75	15	11.87	22
Minn.	650	9	727	7	11.85	14.97	4	14.15	6
Miss.	382	49	417	49	9.16	11.98	26	11.73	25
Mo.	473	33	488	38	3.17	10.98	40	10.08	44
Mont.	527	24	608	22	15.37	12.91	13	12.99	11
Neb.	503	27	544	31	8.15	11.30	34	10.32	43
Nev.	688	5	777	3	12.94	13.21	10	13.52	9
N. H.	454	37	471	41	3.74	10.61	44	10.03	46
N. J.	631	11	674	13	6.81	11.73	29	11.53	30
N. M.	438	40	489	37	11.64	12.47	21	12.69	13
N. Y.	894	1	939	1	5.03	16.95	1	16.46	1
N. C.	425	42	456	43	7.29	10.99	39	10.65	38
N. D.	469	35	573	27	22.17	11.36	33	10.06	45
Ohio	475	32	495	35	4.21	10.39	46	9.75	50
Okla.	393	46	435	46	10.69	10.24	48	10.02	47
Ore.	533	22	616	21	15.57	12.28	23	12.75	12
Pa.	581	16	617	20	6.20	12.78	14	12.36	19
R. I.	542	20	600	23	10.70	12.01	25	12.39	17
S. C.	391	48	418	48	6.91	11.17	36	10.77	37
S. D.	496	28	545	30	9.88	13.17	11	11.56	29
Tenn.	392	47	426	47	8.67	10.57	45	10.40	41
Texas	419	43	478	39	14.08	10.26	47	10.46	40
Utah	469	36	468	42	- 0.21	12.54	18	11.49	31
Vt.	618	13	625	16	1.13	16.69	2	15.42	2
Va.	480	31	506	33	5.42	10.92	42	10.36	42
Wash.	575	17	599	25	4.17	12.50	20	11.62	28
W. Va.	416	44	447	44	7.45	11.48	30	11.29	33
Wisc.	664	7	724	8	9.04	15.52	3	15.24	3
Wyo.	534	21	619	19	15.92	12.51	19	13.18	10
D. C.	664	8	742	6	11.75	11.40	32	11.71	26

- a. Population excluding armed forces overseas for July 1, 1974 and July 1, 1974 (provisional) as estimated by the U. S. Department of Commerce.
- b. Fiscal year taxes as a percentage of prior calendar year personal income.
- c. Computed from preliminary state tax collections according to estimates by the U. S. Department of Commerce for fiscal 1973.
- SOURCE: "State Tax Collections in 1974", "Governmental Finances in 1972-1973", and "Survey of Current Business", August 1974, "Current Population Reports", Series P-25, No. 533, October 1974, U. S. Department of Commerce.

WHERE GOVERNMENT GETS ITS MONEY

The state's domination of the tax system is perhaps the most obvious indicator of Hawaii's highly centralized form of government. An overview of the taxing authority relationship between the state and counties reveals that of the \$672 million dollars collected in taxes for 1974, 74% goes to the state treasury in spite of the \$19 million statutory county grants-in-aid which are considered county revenues.

The counties levy real property taxes without limitation; county fuel and motor vehicle weight taxes; and the public utility franchise tax. All other taxes are levied and collected by the state.

Hawaii's three major sources of tax revenues are the general excise tax (a multi-rate, multi-stage tax on gross income) representing 36% of all collections; personal and corporate income taxes supporting 25% of the total; and property tax collections contributing 18%. Responding to double-digit inflation, Hawaii's tax collections rose 13.6% over 1973 as compared to the 11.6% growth for 1973, and 6.5% for 1972.

Hawaii's earmarked taxes (fuel, motor vehicle weight, utility franchise, and unemployment compensation) which accounted for 10.5% of total collections reacted to the mixed trends in the local economy. Fuel tax collections fell 0.5% in response to the energy crisis during the last quarter of 1973 and the first quarter of 1974. In contrast, unemployment compensation taxes continued to climb in 1974 and are expected to rise in 1975 with the continuing unemployment problem.

Midway through fiscal 1974, the financial picture for the state's general fund took on a new look as an unanticipated growth in revenues reversed a gloomy deficit prediction and placed the general fund in a surplus position at the year's end with \$13.8 million.

Real property taxes continue to be the major source of county revenues accounting for 55% of Honolulu's \$176 million, 50% of Hawaii's \$27 million, 38% of Maui's \$21 million, and 34% of Kauai's \$12 million in revenues. While state grants proved the second largest source of revenues for Hawaii (19%), Maui (19%), and Kauai (26%), federal grants contributed the second largest sum for Honolulu (16%).

Federal tax collections continue to grow in Hawaii with the 50th State contributing \$957 million to the national treasury in calendar 1974. Federal dollars returned to Hawaii in 1974 through grants to the state government rose 12.0%, or in the amount of \$224.8 million.

TABLE 8
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Activities	1974	1973	1969	Change 1974 from 1973	
				Amount	Percent
Retailing	\$108,507,605	\$ 94,934,613	\$ 61,712,434	\$13,572,992	14.30
Services	29,529,248	25,316,592	16,542,371	4,212,656	16.64
Contracting	38,136,440	31,609,062	20,842,660	6,527,378	20.65
Theater, Radio, Amusement	2,527,164	2,279,848	1,459,637	247,316	10.85
Interest	2,474,467	1,914,792	1,213,075	559,675	29.23
Commissions	6,302,023	5,488,051	3,174,422	813,972	14.83
Hotel Rentals ^a	11,708,445	9,975,037	(a)	1,733,408	17.38
All Other Rentals	21,391,831	18,437,989	(17,925,619	2,953,842	16.02
Use (4%)	3,714,010	3,176,046	2,685,431	537,964	16.94
All Others	3,763,412	3,085,004	1,933,731	678,408	21.99
Sub-Total	\$228,054,645	\$196,217,034	\$127,489,380	\$31,837,611	16.23
Sugar Processing	\$ 1,082,858	\$ 1,011,885	\$ 896,082	\$ 70,973	7.01
Pine Canning	566,516	611,994	625,011	- 45,478	- 7.43
Sub-Total	\$ 1,649,374	\$ 1,623,879	\$ 1,521,093	\$ 25,495	1.57
Producing	\$ 503,155	\$ 435,578	\$ 334,621	\$ 67,577	15.51
Manufacturing ^b	1,773,961	1,674,756	1,306,920	99,205	5.92
Sub-Total	\$ 2,277,116	\$ 2,110,334	\$ 1,641,541	\$ 166,782	7.90
Wholesaling	\$ 6,491,505	\$ 5,547,491	\$ 3,479,476	\$ 944,014	17.02
Intermediary					
Services	163,471	171,449	91,200	- 7,978	- 4.65
Use (1/2%)	4,204,812	3,651,474	2,125,359	553,338	15.15
Blind Vendors	9,756	7,807	6,478	1,949	24.96
Sub-Total	\$ 10,869,544	\$ 9,378,221	\$ 5,702,513	\$ 1,491,323	15.90
Insurance					
Solicitors	\$ 431,255	\$ 521,773	\$ 249,567	-\$ 90,518	-17.35
Penalties and					
Interest	1,071,140	833,038	463,024	238,102	28.58
Licenses & Fees	246,221	225,731	166,661	20,490	9.08
Estimated Tax ^c	- 44,527	15,555	2,623	60,082	--
Sub-Total	\$ 1,704,089	\$ 1,596,097	\$ 881,875	\$ 107,992	6.77
Total	\$244,554,768	\$210,925,565	\$137,236,402	\$33,629,203	15.94

a. Prior to 1970, "Hotel Rentals" was included in "All Other Rentals."

b. Includes canning other than pineapple.

c. Net payments of estimated taxes.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 9
DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS
State and Local Governments: Fiscal Years^a

Government	1975 ^b	1974	1973 ^c	Change 1975 from 1974	
				Amount	Percent
State of Hawaii	\$ 8,901,655	\$ 8,971,520	\$ 9,864,868	-\$ 69,865	- 0.78
County of:					
Honolulu	13,196,927	13,498,136	14,973,828	- 301,209	- 2.23
MauI	1,546,835	1,455,117	1,545,452	91,718	6.30
Hawaii	2,128,050	2,654,601	2,293,427	- 526,551	-19.84
Kauai	931,499	1,094,159	917,029	- 162,660	-14.87
Total	\$26,704,966	\$27,673,533	\$29,594,604	-\$968,567	- 3.50

a. Established by State and Local Fiscal Assistance Act of 1972 to distribute federal assistance moneys to state and local governments over a five-year period from January 1, 1972 to December 31, 1976

b. Anticipated amounts.

c. Includes the 6-month period prior to fiscal 1973.

SOURCE: Compiled from the Department of Accounting & General Services, State of Hawaii and County Finance Directors' Annual Reports.

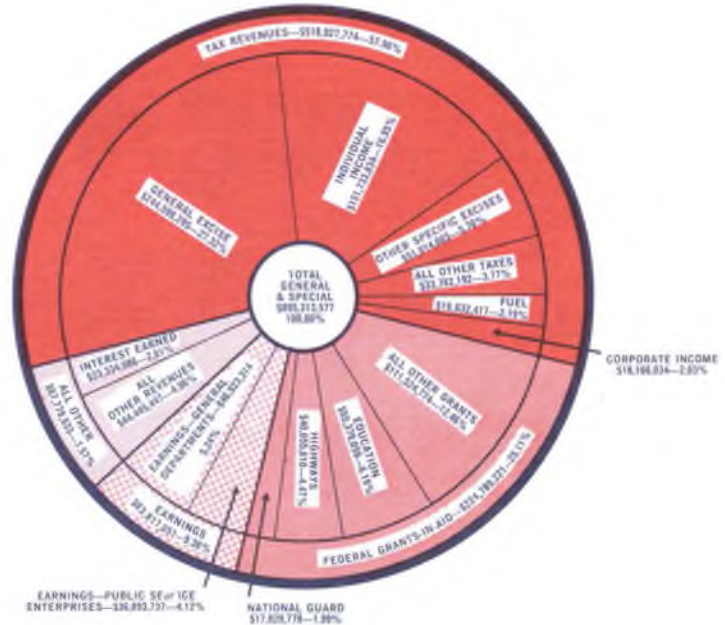
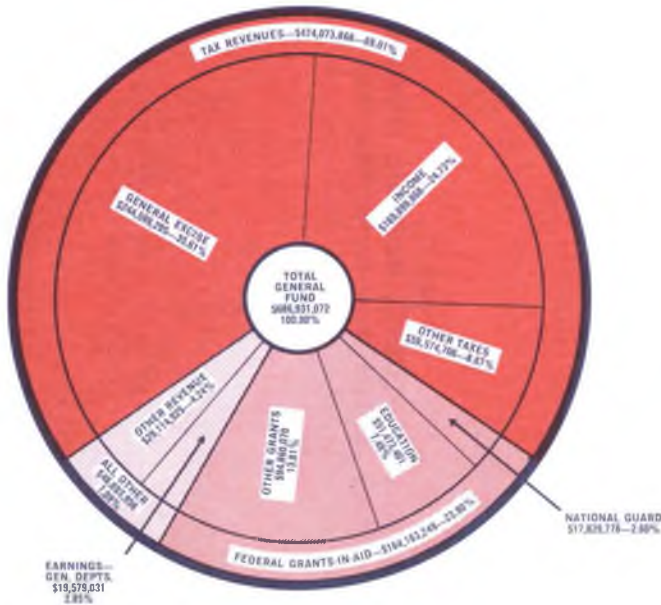
CHART 4

SOURCES OF STATE GOVERNMENT OPERATING REVENUES

STATE OF HAWAII—FISCAL 1974

STATE GENERAL FUND

STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 10 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1974 Annual Report of the Comptroller, State of Hawaii.

TABLE 10
STATE REVENUE RECEIPTS
Hawaii — Fiscal Years 1973 and 1974

Source of Revenues	Fiscal 1974			Fiscal 1973		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$244,599,295	\$ --	\$244,599,295	\$210,912,485	\$ --	\$210,912,485
Specific Excises ^a	51,014,003	19,632,417	70,646,420	45,383,911	19,763,967	65,147,878
Individual Income	151,733,834	--	151,733,834	134,929,608	--	134,929,608
Corporate Income	18,166,034	--	18,166,034	12,889,275	--	12,889,275
Unemployment Compensation	--	25,069,113	25,069,113	--	23,938,388	23,938,388
Other Taxes, Licenses & Permits ^b	8,560,703	152,376	8,713,079	7,818,382	97,654	7,916,036
Sub-Total Taxes	\$474,073,868	\$ 44,853,906	\$518,927,774	\$411,933,661	\$ 43,800,009	\$455,733,670
Fines, Forfeits and Escheats	\$ 3,650,661	\$ 151,424	\$ 3,802,085	\$ 3,193,609	\$ 93,416	\$ 3,287,025
Federal Grants-in-Aid	164,163,249	60,625,972	224,789,221	143,170,500	57,489,686	200,660,186
Revenues from Other Agencies	3,167,467	686,641	3,854,108	662,549	68,992	731,541
Rents, Royalties & Land Income	3,867,003 ^d	2,086,565	5,953,568	3,717,265 ^d	1,983,149	5,700,415
Sales of Real Property	--	2,267,446	2,267,446	--	1,201,726	1,201,726
Earnings - General Departments	19,579,031	27,344,283	46,923,314	16,006,783	24,390,504	40,397,287
Earnings - Public Serv. Enterp.	--	36,893,737	36,893,737	--	31,982,864	31,982,864
Repayment Advances to Other						
Civil Divisions	--	11,348,130	11,348,130	--	7,748,671	7,748,671
Repayment Debt Costs: Counties	2,213,669	--	2,213,669	2,123,986	--	2,123,986
Interest Earned	13,395,481 ^e	9,938,605	23,334,086	5,446,882 ^e	8,498,176	13,945,058
Miscellaneous	2,820,644	12,185,797 ^f	15,006,441	5,749,754	12,168,006 ^f	17,917,760
Total^c	\$686,931,072	\$208,382,506	\$895,313,577	\$592,004,989	\$189,425,198	\$781,430,187

a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

b. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax, business and non-business licenses and permits.

c. Excludes transfers and repayments except as shown.

d. Includes transfer of land income proceeds from Trust fund to General fund in the amount of \$3,615,889 in 1973 and \$3,751,267 in 1974.

e. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.

f. Includes public school cafeteria sales of \$5,938,604 in 1973 and \$6,039,781 in 1974.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 11
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Unit of Government Sources	1974	1973	1972	1969	1964
State of Hawaii					
General Excise & Use ^a	\$244,554,768	\$210,925,565	\$186,555,626	\$137,236,402	\$ 71,098,881
Fuel	29,649,393	29,787,057	28,347,476	23,916,990	16,057,644
Liquor	11,414,478	10,229,471	9,425,614	7,025,360	3,816,109
Tobacco	8,304,732	7,143,404	6,527,395	5,397,827	2,356,105
Insurance	9,533,689	9,150,437	8,278,426	5,228,657	2,754,787
Public Service Companies ^b	21,167,132	18,335,320	15,661,241	10,841,479	7,261,817
Banks & Other Financial Corporations	3,629,739	3,743,351	3,078,266	1,437,713	752,013
Corporate Income ^c	18,166,034	12,888,026	11,765,822	13,748,920	7,053,094
Individual Income					
Net Income ^{a,d}	151,733,833	134,930,859	120,060,584	86,500,546	34,679,602
Inheritance & Estate	2,661,186	2,100,331	3,635,168	3,412,768	1,164,973
Real Property ^a	121,864,482	105,845,279	98,265,056	70,296,242	34,271,968
Conveyance (Realty Transfer)	1,037,260	868,623	611,097	405,589	--
Licenses, Permits & Other	1,969,838	1,732,576	1,541,535	1,107,612	593,835
Unemployment Compensation	25,168,413	24,008,229	18,293,627	13,324,581	9,373,885
Sub-Total	\$650,854,977	\$571,688,528	\$512,046,933	\$379,880,686	\$191,234,713
Counties^e					
Liquor Licenses & Fees	\$ 1,337,951	\$ 1,237,373	\$ 1,124,857	\$ 907,930	\$ 509,566
Utility Franchise	3,203,234	2,794,263	2,565,526	1,816,380	1,292,555
Motor Vehicle Weight	12,542,581	11,697,500	10,969,909	9,172,728	5,453,843
Licenses, Permits & Other	4,386,572	4,374,608	3,410,112	3,719,784	1,367,043
Sub-Total	\$ 21,470,338	\$ 20,103,744	\$ 18,070,404	\$ 15,616,822	\$ 8,623,007
Total	\$672,325,315	\$591,792,272	\$530,117,337	\$395,497,508	\$199,857,720

- a. Reduced by Natural Disaster refunds and credits; General Excise & Use \$2,172 (1969), \$1,228,905 (1964); Individual Net Income \$963 (1969), \$84,053 (1964); Real Property \$333 (1969), \$152,483 (1964).
- b. Formerly Public Utility - After January 1, 1964, includes public utilities and airlines and motor carriers that previously were under General Excise Tax.
- c. Includes payments of estimated taxes less refunds.
- d. Individual Income includes withheld and estimated tax less refunds, and delinquent compensation and dividends tax (repealed 1/1/58).
- e. Previous calendar year data for Hawaii, Maui and Kauai Counties prior to 1967. 1974 data for Kauai preliminary and not comparable to prior years' data.

SOURCE: Department of Taxation, and Department of Accounting & General Services, State of Hawaii; and County Finance Directors' Annual Reports.

TABLE 12
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii — Fiscal Years 1973 and 1974
(In Thousands)

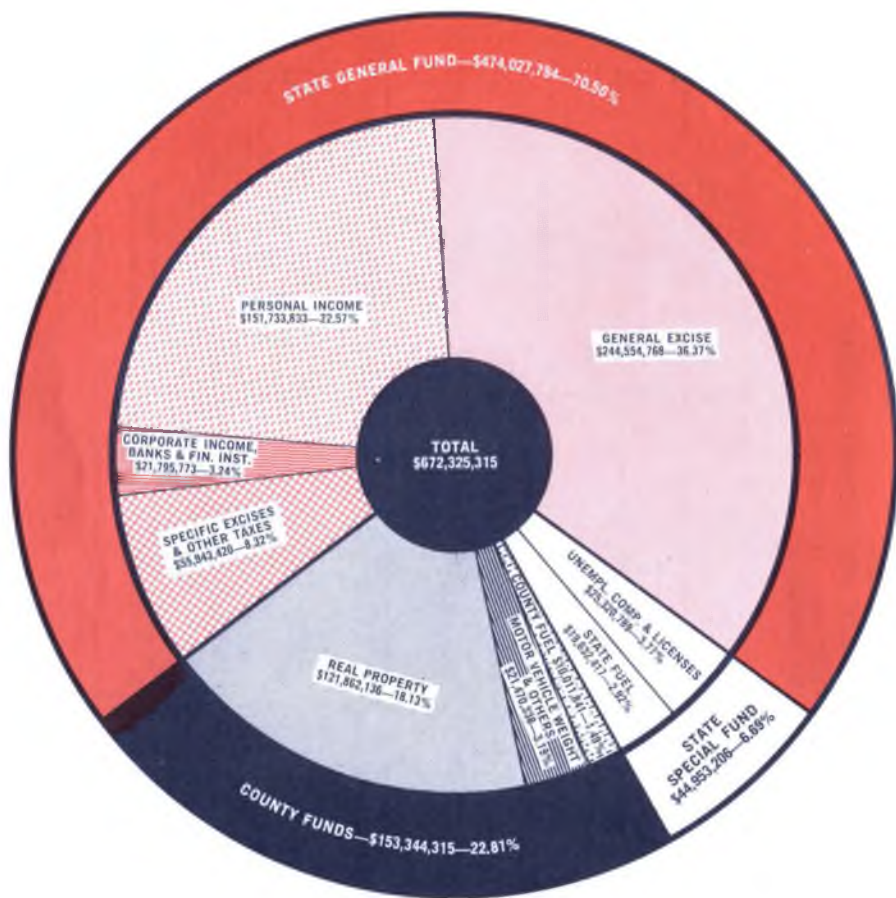
Type of Taxes	1974 Allocated to						1973 Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
General Excise ^a	\$225,107	\$ 8,786	\$ 3,001	\$ 4,470	\$3,191	\$244,555	\$195,159	\$ 6,498	\$ 2,731	\$ 3,664	\$2,874	\$210,926
Fuel	19,636	7,600	1,012	922	479	29,649	19,769	7,628	979	928	483	29,787
Liquor	11,414					11,414	10,229					10,229
Tobacco	8,305					8,305	7,143					7,143
Insurance	9,534					9,534	9,150					9,150
Public Service Co.	21,167					21,167	18,335					18,335
Banks & Fin. Corp.	3,630					3,630	3,743					3,743
Income - Corporate ^b	18,166					18,166	12,888					12,888
- Individual ^c	151,734					151,734	134,931					134,931
Inheritance & Estate	2,661					2,661	2,100					2,100
Real Property	3	96,625	7,842	13,276	4,118	121,864	3	84,481	6,291	11,578	3,492	105,845
Convey. (Realty Transfer)	1,037					1,037	869					869
Unemployment Compensation	25,168					25,168	24,008					24,008
Licenses & Others	1,970					1,970	1,733					1,733
Sub-Total	\$499,532	\$113,011	\$11,855	\$18,668	\$7,788	\$650,855	\$440,060	\$ 98,607	\$10,001	\$16,170	\$6,849	\$571,689
County Collections												
Liquor Licenses & Fees	\$ --	\$ 949	\$ 178	\$ 212	\$ --	\$ 1,338	\$ --	\$ 846	\$ 156	\$ 168	\$ 66	\$ 1,237
Utility Franchise	--	2,605	127	320	151	3,203	--	2,259	106	294	135	2,794
Motor Vehicle Weight	--	9,926	784	1,100	732	12,543	--	9,490	733	1,034	440	11,698
All Others	--	3,338	415	421	212	4,387	--	3,439	329	454	152	4,375
Sub-Total	\$ --	\$ 16,818	\$ 1,504	\$ 2,053	\$1,095	\$ 21,470	\$ --	\$ 16,034	\$ 1,324	\$ 1,950	\$ 793	\$ 20,104
Total	\$499,532	\$129,829	\$13,359	\$20,721	\$8,883	\$672,325	\$440,060	\$114,641	\$11,325	\$18,120	\$7,642	\$591,792

NOTE: Detail may not add to total due to rounding. 1974 Kauai data preliminary, subject to revision.

- a. State Grants-in-Aid distributed according to each county's "relative fiscal capacity and relative fiscal need" as defined by Act 155, SLH 1965. Although the amount dispersed to the counties is determined by the total amount of general excise tax collections, the actual moneys dispersed are taken from the State general fund. Fixed amounts from 1974 (Act 114, SLH 1973).
- b. Includes amounts paid on declared estimated taxes less refunds.
- c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; the various County Finance Directors' Annual Reports; and Table 11.

CHART 5
HAWAII STATE AND COUNTY TAX COLLECTIONS
Fiscal Year 1974



NOTE: Details do not agree exactly with Table II because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; and Counties' Annual Financial Reports.

TABLE 13
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1974	1974	1973	1972	1969
STATE TAX REVENUES					
OAHU					
Gasoline	5¢	\$10,461,451	\$10,557,226	\$ 9,923,601	\$ 8,369,210
Other Highway ^a	4¢ & 5¢	404,918	352,967	385,274	262,744
Other Non-Hwy.	1¢	370,162	375,137	291,428	241,066
Aviation	1¢	4,569,691	4,677,672	4,836,916	3,859,634
Small Boat ^b	1¢ & 8.5¢	26,262	32,288	28,480	25,352
TOTAL OAHU	--	\$15,832,484	\$15,995,289	\$15,465,699	\$12,758,006
MAUI					
Gasoline	5¢	\$ 973,926	\$ 944,903	\$ 874,128	\$ 716,845
Other Highway ^a	4¢ & 5¢	46,905	45,643	54,419	30,581
Other Non-Hwy.	1¢	192,013	162,077	143,130	91,674
Aviation	1¢	43,791	41,235	37,888	28,752
Small Boat ^b	1¢ & 10¢	1,435	2,006	2,381	2,628
TOTAL MAUI	--	\$ 1,258,069	\$ 1,195,864	\$ 1,111,946	\$ 870,479
HAWAII					
Gasoline	5¢	\$ 1,435,832	\$ 1,441,197	\$ 1,312,460	\$ 1,602,990
Other Highway ^a	4¢ & 5¢	108,848	109,823	91,298	91,566
Other Non-Hwy.	1¢	129,498	117,198	99,222	76,525
Aviation	1¢	172,880	215,824	226,071	176,083
Small Boat ^b	1¢ & 8¢	9,340	6,109	5,971	4,732
TOTAL HAWAII	--	\$ 1,856,398	\$ 1,890,149	\$ 1,735,023	\$ 1,951,895
KAUAI					
Gasoline	5¢	\$ 571,203	\$ 581,204	\$ 533,756	\$ 465,378
Other Highway ^a	4¢ & 5¢	31,671	26,465	24,549	16,428
Other Non-Hwy.	1¢	77,800	69,481	56,469	34,610
Aviation	1¢	4,071	4,564	3,188	3,635
Small Boat ^b	1¢ & 9¢	720	951	681	569
TOTAL KAUAI	--	\$ 685,465	\$ 682,665	\$ 618,643	\$ 520,620
ALL COUNTIES					
Gasoline	--	\$13,442,412	\$13,524,530	\$12,643,946	\$11,154,422
Other Highway ^a	--	592,343	534,898	555,541	401,320
Other Non-Hwy.	--	769,473	723,892	590,249	443,874
Aviation	--	4,790,433	4,939,294	5,104,063	4,068,103
Small Boat ^b	--	37,756	41,353	37,512	33,281
TOTAL ALL COUNTIES	--	\$19,632,417	\$19,763,967	\$18,931,311	\$16,101,000
COUNTIES TAX REVENUES					
OAHU					
Gasoline	3.5¢	\$ 7,318,357	\$ 7,384,721	\$ 6,941,180	\$ 5,858,447
Other Highway ^a	2¢ & 3.5¢	281,182	243,649	266,067	183,921
TOTAL OAHU	--	\$ 7,599,540	\$ 7,628,369	\$ 7,207,247	\$ 6,042,368
MAUI					
Gasoline	5¢	\$ 965,425	\$ 934,145	\$ 865,779	\$ 716,845
Other Highway ^a	3¢ & 5¢	46,150	44,859	53,539	30,581
TOTAL MAUI	--	\$ 1,011,575	\$ 979,003	\$ 919,319	\$ 747,426
HAWAII					
Gasoline	3¢	\$ 856,860	\$ 862,298	\$ 788,189	\$ 601,121
Other Highway ^a	2¢ & 3¢	65,093	65,655	54,589	34,337
TOTAL HAWAII	--	\$ 921,953	\$ 927,953	\$ 842,778	\$ 635,459
KAUAI					
Gasoline	4¢	\$ 453,502	\$ 462,050	\$ 420,285	\$ 372,302
Other Highway ^a	3¢ & 4¢	25,271	21,107	19,584	13,143
TOTAL KAUAI	--	\$ 478,774	\$ 483,157	\$ 439,869	\$ 385,445
ALL COUNTIES					
Gasoline	--	\$ 9,594,145	\$ 9,643,214	\$ 9,015,433	\$ 7,548,715
Other Highway ^a	--	417,696	375,269	393,780	261,982
TOTAL ALL COUNTIES	--	\$10,011,841	\$10,018,483	\$ 9,409,212	\$ 7,810,697

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, higher for diesel.

b. Fuel other than gasoline taxed at 1¢ per gallon.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

TABLE 14
STATE GENERAL SALES TAX DATA
Tax Rates as of January 1, 1975

State	Retail Rates ^a		Other Rates ^b	Credit Granted	Food Taxable ^c	Drugs Taxable ^d
	State	Local		Against Income Taxes		
HAWAII	4.0%	-- %	0.5 %	Yes	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	4.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	Yes
Calif.	4.75	2.75	--	No	No	No
Colo.	3.0	4.0	--	Yes	Yes	No
Conn.	6.0	--	--	No	No	No
Del.	No retail sales tax but 0.8% on general retailer's purchases over \$20,000 each quarter					
Fla.	4.0	--	--	No	No	No
Ga.	3.0	1.0	--	Yes	Yes	Yes
Idaho	3.0	--	--	No	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	4.0	--	0.25	No	No	No
Iowa	3.0	--	--	No	No	No
Kans.	3.0	0.5	--	No	Yes	Yes
Ky.	5.0	--	--	No	No	No
La.	3.0	3.0	--	No	No	No
Me.	5.0	--	--	No	No	No
Md.	4.0	--	--	No	No	No
Mass.	3.0	--	--	Yes	No	No
Mich.	4.0	--	--	Yes	Yes	Yes
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	Yes
Mo.	3.0	1.0	--	No	Yes	Yes
Mont.	No state or local sales tax					
Neb.	2.5	1.0	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	Yes	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	4.0	0.25	--	Yes	Yes	Yes
N. Y.	4.0	4.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	4.0	--	--	No	No	No
Ohio	4.0	2.0	--	No	No	No
Okla.	2.0	2.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.3	--	No	No	No
R. I.	5.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	Yes
S. D.	4.0	2.0	--	No	Yes	No
Tenn.	3.5	1.75	--	No	Yes	Yes
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.5	--	Yes	Yes	Yes
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.5	0.8	0.44	No	Yes	No
W. Va.	3.0	--	0.88 & 0.27	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	1.0	--	Yes	Yes	Yes
D. C.	--	5.0	--	Yes	Yes (2%)	No

a. Generally on tangible personalty only although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.

b. Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing and wholesaling respectively.

c. Food for home consumption; restaurant meals are generally taxable.

d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 15
STATE FUEL, TOBACCO AND LIQUOR TAXES
Tax Rates as of January 1, 1975

State	Motor Fuel Tax ^a (¢ Per Gallon)		Tobacco Taxes		Liquor ^d (Per Gallon)
	State	Local	Cigarettes (¢ Per Pack)	Other Products	
HAWAII	5.0	5.0	40% Whlsc. ^c	40% Whlsc.	20% Whlsc.
Ala.	7.0 ^b	2.0	12.0	Yes	35% Retail ^e
Alaska	8.0		8.0	No	\$4.00
Ariz.	8.0		13.0	Yes	2.50
Ark.	8.5 ^b		17.75	15% Whlsc.	\$2.50+3% Retail
Calif.	7.0		10.0	No	2.00
Colo.	7.0		10.0	No	1.80
Conn.	10.0		21.0	No	2.50
Del.	9.0 ^b		14.0	30% Whlsc.	2.25
Fla.	8.0	1.0	17.0	No	3.75
Ga.	7.5		12.0	Yes	3.75
Idaho	8.5		9.1	35% Whlsc.	12% Retail ^e
Ill.	7.5		12.0	No	2.00
Ind.	8.0		6.0	No	2.28
Iowa	7.0 ^b		13.0	10% Whlsc.	15% Whlsc. ^e
Kans.	7.0 ^b		11.0	10% Whlsc.	\$1.50+4% Retail
Ky.	9.0		3.0	No	1.92
La.	8.0		11.0	Yes	2.50
Me.	9.0		16.0	No	(e)
Md.	9.0		6.0	No	1.50
Mass.	7.5		16.0	No	2.95
Mich.	9.0 ^b		11.0	No	9% Retail ^e
Minn.	7.0		18.0	20% Whlsc.	4.39
Miss.	9.0 ^b	3.0	11.0	Yes	2.50 ^e
Mo.	7.0		9.0	No	2.00
Mont.	7.0 ^b		12.0	12.5% Whlsc.	21% Retail ^e
Neb.	8.5		13.0	No	2.00
Nev.	6.0	2.0	10.0	No	1.90
N. H.	9.0		42% Retail ^c	42% Retail	(e)
N. J.	8.0		19.0	No	2.80
N. M.	7.0		12.0	No	1.50
N. Y.	8.0 ^b	1.0 ^f	15.0	No	3.25
N. C.	9.0		2.0	No	\$1.83+12% Retail
N. D.	7.0		11.0	11% Whlsc.	2.50
Ohio	7.0		15.0	No	(e)
Okla.	6.58 ^b		13.0	Yes	4.00
Ore.	7.0		9.0	No	(e)
Pa.	9.0		18.0	No	\$1.00+18% Retail ^e
R. I.	8.0		13.0	No	2.50
S. C.	8.0		6.0	Yes	2.72
S. D.	7.0		12.0	No	3.05
Tenn.	7.0 ^b		13.0	6% Whlsc.	4.00
Texas	5.0 ^b		18.5	Yes	2.00
Utah	7.0		8.0	25% Retail	8% Retail ^e
Vt.	9.0 ^b		12.0	20% Whlsc.	24% Retail ^e
Va.	9.0		2.5	No	14% Retail ^e
Wash.	9.0		16.0	45% Whlsc.	(e)
W. Va.	8.5		12.0	No	(e)
Wisc.	7.0		16.0	No	2.60
Wyo.	7.0		8.0	No	0.80 ^e
D. C.	--	8.0	6.0	No	2.00

a. Gasoline for use on public highways. Local rate is highest imposed.

b. Rate for diesel for use on public highways differs in: Oklahoma and Texas, 6.5¢; Michigan, 7¢; Alabama, Delaware, Iowa, Kansas and Tennessee, 8¢; Montana, 9¢; Arkansas, 9.5¢; Mississippi and New York, 10¢; and tax exempt in Vermont.

c. Tax is approximately 10¢ per pack in Hawaii and 11¢ per pack in New Hampshire.

d. Rates apply only to distilled spirits not in excess of 100 proof.

e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.

f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 16
STATE PERSONAL INCOME TAX DATA
At January 1, 1975

State	Federal Inc. Tax Deduct. ^a	Tax Rate				Steps In Range	Personal Exemptions or Credit ^b	
		Min.	On First	Max.	Over		Single	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$ 750 ^c	\$ 750
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	16% of federal liability under rates of 12/31/63				12	1,000 ^c	600
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,000 ^c	600
Ark.	No	1.0	2,999	7.0	25,000	6	17,500 ^{b,c}	6 ^b
Calif.	No	1.0	2,000	11.0	15,500	11	25 ^{b,c}	8 ^b
Colo. ^d	Yes	2.5	1,000	8.0	10,000	11	750 ^c	750
Conn.	No personal income tax							
Del.	Yes	1.6	1,000	19.8	100,000	15	600	600
Fla.	No personal income tax							
Ga.	No	1.0	750	6.0	7,000	6	1,500 ^c	700
Idaho	No	2.0	1,000	7.5	5,000	6	750	750
Ill.	No	2.5% flat rate					1,000 ^c	1,000
Ind.	No	2.0% flat rate					1,000 ^c	500
Iowa	Yes	0.75	1,000	7.0	9,000	7	15 ^b	10 ^b
Kans.	Yes	2.0	2,000	6.5	7,000	5	600 ^c	600
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 ^b	20 ^b
La.	Yes	2.0	10,000	6.0	50,000	3	2,500	400
Me.	No	1.0	2,000	6.0	50,000	6	1,000	1,000
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. ^d	No	5% flat rate					2,000 ^{c,e}	600
Mich.	No	3.9% flat rate					1,500 ^c	1,500
Minn.	Yes	1.6	500	15.0	20,000	11	21 ^{b,c}	21 ^b
Miss.	No	3.0	5,000	4.0	5,000	2	4,500 ^e	750
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200	400
Mont. ^d	Yes	2.0	1,000	11.0	35,000	10	650	650
Neb.	No	10% of adjusted federal liability					(c)	
Nev.	No state income tax							
N. H.	No	4.25% on interest and dividend income over \$600						
N. J. ^d	No	2.0	1,000	15.0	25,000	14	650	650
N. M.	No	0.9	500	9.0	100,000	16	750 ^c	750
N. Y. ^d	No	2.0	1,000	15.0	25,000	14	650	650
N. C.	No	3.0	2,000	7.0	10,000	5	1,000	600
N. D. ^d	Yes	1.0	1,000	10.0	8,000	6	750	750
Ohio	No	0.5	5,000	3.5	40,000	6	650	650
Okla.	No	0.5	1,000	6.0	7,500	7	750 ^c	750
Ore.	Yes	4.0	500	10.0	5,000	7	675	675
Pa.	No	2.0% flat rate						
R. I.	No	15% of adjusted federal liability						
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income						
Texas	No state income tax							
Utah	Yes	2.0	750	7.25	3,750	6	750 ^c	750
Vt. ^d	No	25% of federal liability					(c)	
Va.	No	2.0	3,000	5.75	12,000	4	600	600
Wash.	No state income tax							
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	3.1	1,000	11.4	14,000	15	20 ^{b,c}	20 ^b
Wyo.	No state income tax							
D. C.	No	2.0	1,000	10.0	25,000	9	1,000 ^c	500

- a. Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. States granting credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property and/or local income taxes. Limited to the elderly in some states.
- d. Additional rates: Colorado, 2% on interest and dividends over \$5,000; Massachusetts, 9% on interest, dividends and capital gains; New Jersey and New York, 2.5% surcharge on gross tax liability; Montana, 10% surtax; North Dakota, additional \$12.50 surtax; Vermont, 9% surcharge.
- e. No double exemptions for joint returns.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burdens on Selected Incomes
January 1, 1975

State	State/Federal ^a Corporation Tax Deductible	Tax Rate	Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c \$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	197	1,665	13,653
Alaska	No/No	18% of federal tax using 12/31/63 rates	CF-5, CB-3	270	3,690	45,810
Ariz.	Yes/Yes	2.5% to \$1,000 10.5% over \$6,000	CF-5	165	2,970	26,268
Ark.	No/No	1% to \$3,000 6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	9.0%	--	450	4,500	45,000
Colo.	No/No	5.0%	CF-5, CB-3	250	2,500	25,000
Conn.	Yes/No	8.0%	CF-5	370	3,704	37,037
Del.	No/No	7.2%	CF-5, CB-3	360	3,600	36,000
Fla.	No/No	5.0%	CF-3	250	2,500	25,000
Ga.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Idaho	No/No	6.5% + \$10	CF-5, CB-3	310	3,010	30,010
Ill.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Ind.	No/No	5.5%	CF-5, CB-3	275	2,750	27,500
Iowa	No/Yes ^d	6% to \$25,000 10% over \$100,000 4.5% to \$25,000	CF-5, CB-3	269	2,855	36,706
Kans.	No/No	6.75% over \$25,000	CF-5, CB-3	225	2,813	33,188
Ky.	No/No	4% to \$25,000 5.8% over \$25,000	CF-1 for new businesses	200	2,450	28,550
La.	No/Yes	4.0%	CF-5, CB-3	157	1,325	10,869
Me.	No/No	5% to \$25,000 7% over \$25,000	CF-5	250	3,000	34,500
Md.	No/No	7.0%	--	350	3,500	35,000
Mass.	No/No	7.5% + 1% of tax	CF-5 for new businesses	428	4,275	42,750
Mich.	No/No	7.8%	CF-5, CB-3	390	3,900	39,000
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3% to \$5,000 4% over \$5,000	CF-5	150	1,950	19,950
Mo.	Yes/Yes	5.0%	CF-5, CB-3	188	1,584	12,987
Mont.	No/No	6.75%	CF-5, CB-3	338	3,375	33,750
Neb.	Yes/No	2.5%	CF-5, CB-3	122	1,220	12,195
Nev.	No state corporation income tax					
N. H.	Yes/No	7.0%	--	327	3,271	32,710
N. J.	No/No	5.5%	--	275	2,750	27,500
N. M.	Yes/No	5.0%	CF-5, CB-3	238	2,381	23,809
N. Y.	No/No	9.0%	CF-5, CB-3	450	4,500	45,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	4% to \$3,000 7% over \$15,000 4% to \$25,000	CF-5, CB-3	167	2,085	19,035
Ohio	Yes/No	8% over \$25,000	CF-5, CB-3	192	2,778	36,111
Okla.	Yes/No	4.0%	CF-5, CB-3	192	1,923	19,231
Ore.	No/No	6.0%	CF-5	300	3,000	30,000
Pa.	No/No	9.5%	--	475	4,750	47,500
R. I.	No/No	8.0%	CF-3	400	4,000	40,000
S. C.	No/No	6.0%	CF-3 for new businesses	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-2	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/Yes ^d	6.0%	CF-5, CB-3	237	2,008	16,464
Vt.	Yes/No	5.0% to \$10,000 7.5% over \$25,000	CF-5, CB-3	238	2,944	33,395
Va.	No/No	6.0%	--	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Wisc.	Yes/Yes ^a	2.3% to \$1,000 7.9% over \$6,000	CF-5	150	3,091	32,743
Wyo.	No state corporation income tax					
D. C.	No/No	8.0%	--	400	4,000	40,000

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Wisconsin to 10% of net income; and in Iowa to 50% of federal taxes paid.

b. Number of years carryforward and/or carryback of net operating loss. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporate income taxes paid.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 18
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1975 — By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	Mau i	Hawaii	Kauai	Total	Percent
Homes: ^b Fee	\$ 1,971,261	\$222,586	\$ 267,517	\$114,641	\$ 2,576,005	20.38
Leasehold	1,204,828	4,738	10,811	1,887	1,222,264	9.67
Government: Federal	966,885	2,179	9,903	4,261	983,228	7.78
State	978,810	49,197	176,737	22,087	1,226,831	9.70
Counties	335,115	28,785	15,123	8,481	387,504	3.07
Public Utilities ^c	73,847	5,631	6,911	1,257	87,646	0.69
Miscellaneous Exempt ^d	401,070	32,137	34,513	10,560	478,280	3.78
All Others	4,089,506	567,555	741,331	282,258	5,680,650	44.93
Total Gross Valuations	\$10,021,322	\$912,808	\$1,262,846	\$445,432	\$12,642,408	100.00
Exempt Properties						
Government	\$ 2,280,810	\$ 80,161	\$ 201,763	\$ 34,829	\$ 2,597,563	20.55
Public Utilities ^c	73,847	5,631	6,911	1,257	87,646	0.69
Homes: ^b Fee	591,312	86,308	115,119	44,502	837,241	6.62
Leasehold	267,594	1,777	3,717	913	274,001	2.17
Others ^d	401,070	32,137	34,513	10,560	478,280	3.78
Sub-Total Exemptions	\$ 3,614,633	\$206,014	\$ 362,023	\$ 92,061	\$ 4,274,731	33.81
Taxable Values	\$ 6,406,689	\$706,794	\$ 900,823	\$353,371	\$ 8,367,677	66.19
Less 50% of Appeals	33,959	12,852	519	3,904	51,234	0.41
Net Taxable Values	\$ 6,372,731	\$693,942	\$ 900,304	\$349,467	\$ 8,316,444	65.78

- a. Gross valuations assessed at approximately 70% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$8,000; \$16,000 or \$20,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

Fiscal Year		Honolulu ^c	Maui	Hawaii ^c	Kauai	All Counties ^c
1975		\$(6,372,731)	\$(693,942)	\$(900,304)	\$(349,467)	\$(8,316,444)
Improved Residential	- Land	1,834,367	135,663	154,043	86,081	2,210,154
	- Bldg.	987,232	70,143	69,769	40,155	1,167,299
Unimproved Residential	- Land	113,561	37,368	36,509	25,517	212,955
	- Bldg.	5,151	41	3,859	2,633	11,684
Hotel-Apartment	- Land	514,221	105,555	65,829	55,406	741,011
	- Bldg.	1,027,610	124,672	111,045	47,215	1,310,542
Commercial	- Land	441,134	28,586	36,408	13,589	519,717
	- Bldg.	715,801	26,088	42,831	14,081	798,801
Industrial	- Land	369,605	35,177	18,992	4,609	428,383
	- Bldg.	246,714	30,932	26,335	3,948	312,929
Agricultural	- Land	79,378	72,981	265,968	35,935	454,262
	- Bldg.	23,138	21,760	41,398	7,317	93,613
Conservation	- Land	12,733	4,351	24,637	7,320	49,041
	- Bldg.	2,086	625	2,681	660	6,052
1974		5,304,286	510,004	734,214	259,061	6,807,565
1973		4,768,305	412,377	655,985	232,046	6,068,713
1972		4,182,624	352,492	525,510	217,945	5,278,571
1971		3,716,169	310,100	427,152	173,626	4,627,047
1970		3,410,696	224,401	293,135	133,828	4,062,060
1969		3,084,394	199,441	253,315	102,066	3,639,215
Calendar Year ^b	1967	2,884,243	198,425	234,874	98,653	3,416,194
	1966	2,601,523	175,254	206,693	85,596	3,069,065
	1965	2,343,366	151,585	174,697	79,514	2,749,162

NOTE: Detail may not add to totals due to rounding.

a. Net assessed valuations for tax rate purposes. Valuations approximately 70% of market value.

b. Fiscal 1969 base also used for January 1, 1968 - June 30, 1968 period.

c. Excludes federal leased property assessable to lessee but not included for tax rate purposes of approximately \$2.5 million for Honolulu and \$200,000 for Hawaii.

SOURCE: Compiled by the Tax Foundation of Hawaii from records of the Real Property Technical, and Tax Research and Planning Offices, Department of Taxation, State of Hawaii.

TABLE 20
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year	Honolulu ^a	MauI	Hawaii	Kauai	All Counties ^b
1975 (Est.) ^c	\$(98,014,884)	\$(9,752,099)	\$(16,180,204)	\$(5,093,621)	\$(129,040,807)
Impr. Res.	43,367,977	2,881,284	4,006,235	1,830,422	52,085,917
Unimpr. Res.	1,824,342	523,575	721,873	423,545	3,493,335
Hotel-Apt.	23,699,540	3,223,542	3,166,723	1,488,122	31,577,926
Commercial	17,779,930	765,542	1,417,998	401,198	20,364,668
Industrial	9,474,312	924,997	810,605	196,612	11,406,526
Agricultural	1,575,671	1,326,374	5,501,851	627,154	9,031,050
Conservation	227,768	69,664	488,992	115,725	902,149
1974	96,624,744	7,842,451	13,276,493	4,118,448	121,862,136
1973	84,481,270	6,291,453	11,577,947	3,492,083	105,842,753
1972	80,440,216	5,238,424	9,367,686	3,216,861	98,263,187
1971	73,010,061	4,608,901	7,665,408	2,606,062	87,890,432
1970	64,690,941	3,430,580	5,545,834	2,169,411	75,836,766
1969	60,375,044	3,431,929	4,793,775	1,693,823	70,294,571
Calendar Year					
1967	55,393,199	2,936,587	4,243,799	1,632,193	64,205,778
1966	49,824,636	2,635,836	3,439,502	1,423,384	57,323,358
1965	41,772,069	2,276,569	2,895,385	1,307,188	48,251,211

- a. Includes amounts for Honolulu Redevelopment Agency through 1966.
b. Reduced by \$592,744 (1965); \$275,462 (1966); \$215,507 (1967); and \$333 (1969) for various natural disaster claims.
c. Totals include minimum tax and tax on certain federal leased property not allocated by class.
d. Collections for Jan. 1, 1968-June 30, 1968 period were as follows: Honolulu, \$27,715,612; Maui, \$1,047,596; Hawaii, \$1,762,694; Kauai, \$829,582; and all counties, \$31,355,484.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

TABLE 21
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates for \$1,000 Taxable Values)

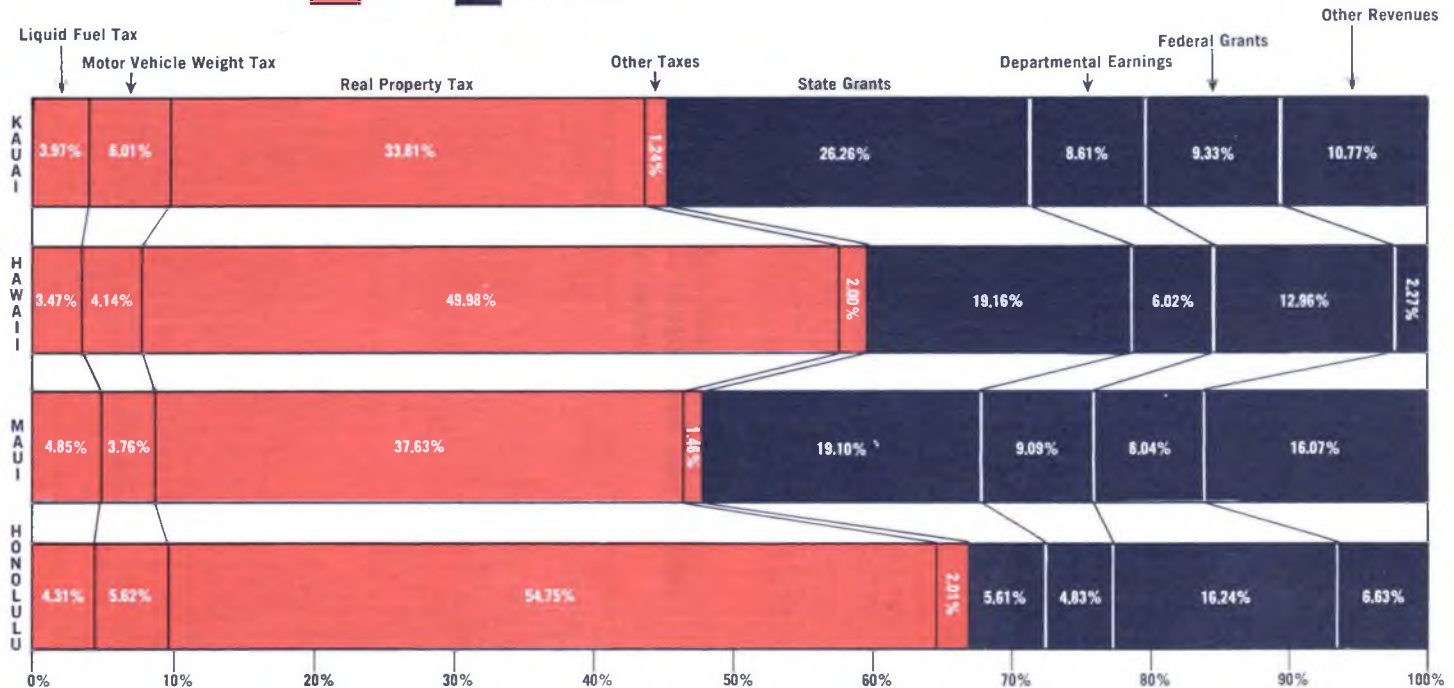
Fiscal Year	Honolulu	MauI	Hawaii	Kauai	Average ^a
1975 Average Rate	\$15.37	\$14.00	\$17.90	\$14.50	\$15.31
Improved Residential	15.37	14.00	17.90	14.50	15.42
Unimproved Residential					
Land	15.57	14.00	18.41	15.48	15.77
Bldg.	10.91	10.31	12.89	10.84	11.55
Hotel-Apartment					
Land	19.21	16.72	22.06	16.82	18.93
Bldg.	13.45	11.70	15.44	11.78	13.39
Commercial					
Land	18.87	16.34	21.36	17.11	18.86
Bldg.	13.21	11.44	14.95	11.98	13.22
Industrial					
Land	17.47	16.28	21.66	18.08	17.56
Bldg.	12.23	11.39	15.16	12.66	12.41
Agricultural	15.37	14.00	17.90	14.50	16.48
Conservation	15.37	14.00	17.90	14.50	16.37
1974 Average Rate	17.71	15.00	17.90	15.50	17.44
1973 " "	17.71	15.00	17.90	15.00	17.44
1972 " "	19.21	15.00	17.90	15.00	18.62
1971 " "	19.21	15.00	17.90	15.00	18.65
1970 " "	19.21	15.00	17.90	16.50	18.79
1969 " "	19.21	15.00	17.89	16.50	18.81
1968 ^b " "	9.61	7.50	9.09	8.25	9.42
Calendar Year					
1967 Average Rate	19.21	15.00	17.90	16.50	18.80
1966 " "	19.21	15.00	17.90	16.50	18.80
1965 " "	17.71	15.00	17.90	16.50	17.53

- NOTE: Includes additional rates for Honolulu Redevelopment Agency through 1966.
a. State average rates computed by dividing "taxes to be raised" by total county taxable values.
b. Rates are for January 1, 1968 - June 30, 1968 transitional period.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution—By Counties
 Fiscal Year 1974

■ TAXES ■ NON-TAX REVENUES



SOURCE: Tables 22-25 inclusive.

TABLE 22
OPERATING REVENUES^a — CITY AND COUNTY OF HONOLULU
Selected Years

Source of Revenues	1974	1973	1972	1969	1964
Taxes					
Real Property	\$ 96,624,744	\$ 84,481,270	\$ 80,440,216	\$60,375,044	\$28,908,046
General Excise ^b	--	--	--	--	11,456,161
Liquid Fuel	7,599,540	7,628,369	7,207,247	6,042,368	4,573,362
Utility Franchise	2,604,931	2,259,177	2,077,036	1,521,113	1,097,165
Motor Vehicle Weight	9,926,041	9,490,195	8,926,493	7,490,366	4,112,390
Sub-Total Taxes	\$116,755,256	\$103,859,011	\$ 98,650,992	\$75,428,891	\$49,947,124
Liquor Licenses & Fees	\$ 948,577	\$ 846,315	\$ 757,666	\$ 639,593	\$ 351,853
Parking Meter Fees	1,717,922	1,784,171	1,714,465	936,803	723,499
Other Licenses, Permits	3,337,810	3,439,463	2,545,610	3,029,389	1,071,721
Fines, Forfeits, etc.	62,472	43,527	77,236	27,533	1,320,429
Departmental Earnings ^c	8,527,123	7,488,846	7,873,225	5,936,354	4,293,415
State Grants					
Pensioners	321,532	420,760	438,488	343,752	336,915
Salary Adjustment	--	--	--	404,336	--
Act 155 ^b	8,785,664	6,498,439	8,785,664	3,481,891	--
Others	785,270	574,684	607,535	368,148	288,423
Sub-Total State Grants	\$ 9,892,466	\$ 7,493,882	\$ 9,831,687	\$ 4,598,127	\$ 625,338
Federal Grants	\$ 28,657,394	\$ 28,185,280	\$ 20,642,540	\$ 2,535,270	\$ 2,690,217
Hawaii Housing Authority	166,354	161,372	172,719	162,486	112,622
Land Sales	2,089,800	1,309,867	504,170	3,473,980	2,056,267
Miscellaneous	4,333,171	1,252,225	2,950,166	1,513,493	528,766
Total	\$176,488,346	\$155,863,959	\$145,720,476	\$98,281,919	\$63,721,251

NOTE: Detail may not add to totals due to rounding.

- a. Includes Operating, Off-Street Parking, Economic Opportunity, Federal Grants, Federal Revenue Sharing, Highway Beautification, Special Projects and Honolulu Redevelopment Agency funds.
- b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972.
- c. Includes rental and interest incomes.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

TABLE 23
OPERATING REVENUES^a — COUNTY OF MAUI
Selected Years

Source of Revenue	Fiscal Years				Calendar Year
	1974	1973	1972	1969	1963
Taxes					
Real Property	\$ 7,842,451	\$ 6,291,453	\$ 5,238,424	\$3,431,929	\$1,611,982
General Excise ^b	--	--	--	--	3,001,760
Liquid Fuel	1,011,575	979,003	919,319	747,426	578,083
Utility Franchise	127,032	106,367	95,442	65,937	47,069
Motor Vehicle Weight	784,449	733,057	673,891	579,973	438,891
Sub-Total Taxes	\$ 9,765,507	\$ 8,109,880	\$ 6,927,076	\$4,825,265	\$5,677,785
Liquor Licenses & Fees	\$ 177,808	\$ 156,445	\$ 134,479	\$ 112,728	\$ 57,118
Other Licenses & Permits	415,414	329,432	305,952	213,183	104,385
Fines, Forfeits & Penalties	1,534	1,631	1,365	621	24,475
Departmental Earnings ^c	1,894,838	1,055,990	1,423,097	580,607	1,414,647
State Grants					
TB Hospitals	--	--	--	--	683,534
Pensioners	152,923	171,857	181,645	166,884	179,666
Salary Adjustment	--	--	--	55,173	95,527
Act 155 ^b	3,001,232	2,731,348	3,001,232	2,860,008	3,000
Others	826,547	555,541	955,696	687,785	203,073
Sub-Total State Grants	\$ 3,980,702	\$ 3,458,747	\$ 4,138,573	\$3,769,850	\$1,164,800
Federal Grants	\$ 1,674,817	\$ 1,795,452	--	--	\$ 1,472
Hawaii Housing Authority	4,124	3,666	9,916	--	--
Miscellaneous	2,927,311	65,300	105,439	39,509	20,308
Total	\$20,842,054	\$14,976,542	\$13,045,897	\$9,541,763	\$8,464,990

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

- a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues and from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.
- b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972.
- c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Auditor's Annual Reports through 1968; and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 24
OPERATING REVENUES^a — COUNTY OF HAWAII
Selected Years

Source of Revenues	Fiscal Years				Calendar Year
	1974	1973	1972	1969	1963
Taxes					
Real Property	\$13,276,493	\$11,577,947	\$ 9,367,685	\$ 4,793,774	\$ 2,056,741
General Excise ^b	--	--	--	--	3,988,162
Liquid Fuel	921,953	927,953	842,778	635,459	461,131
Utility Franchise	320,367	293,899	269,697	159,963	109,947
Motor Vehicle Weight	1,100,175	1,034,199	955,752	749,499	593,304
Sub-Total Taxes	\$15,618,988	\$13,833,998	\$11,435,912	\$ 6,338,695	\$ 7,209,285
Liquor Licenses & Fees	\$ 211,566	\$ 168,441	\$ 170,503	\$ 103,839	\$ 67,858
Parking Meter Fees	46,794	44,151	44,470	48,041	39,662
Other Licenses & Permits	421,408	454,163	464,816	370,545	141,390
Fines, Forfeits & Penalties	11,688	160	325	508	39,181
Departmental Earnings ^c	1,598,249	1,143,944	952,080	571,207	2,094,981
State Grants					
TB Hospitals	--	--	--	--	710,906
Pensioners	222,399	263,366	258,418	199,960	191,818
Salary Adjustments	--	--	--	61,513	140,534
Capital Improvements	--	--	--	349,345	1,483,977
Act 155 ^b	4,469,834	3,663,667	4,469,834	3,766,892	--
Others	398,684	339,987	202,974	42,871	227,043
Sub-Total State Grants	\$ 5,090,918	\$ 4,267,020	\$ 4,931,226	\$ 4,420,581	\$ 2,754,278
Federal Grants	\$ 3,441,926	\$ 4,639,528	\$ 734,441	\$ 332,725	\$ 1,607,154
Hawaii Housing Authority	13,496	12,815	13,013	13,929	6,511
Land Sales	--	--	--	1,257,095	--
Miscellaneous	109,469	139,385	264,748	173,762	57,942
Total	\$26,564,502	\$24,703,604	\$19,011,534	\$13,630,929	\$14,018,242

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving, certain Trust Funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 special funds also excluded.

b. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972.

c. Includes rentals, interest, garbage collection charges, etc.

SOURCE: Auditor's Annual Reports through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 25
OPERATING REVENUES^a—COUNTY OF KAUAI
Selected Years

Source of Revenues	Fiscal Years				Calendar Year
	1974 ^d	1973	1972	1969	1963
Taxes					
Real Property	\$ 4,118,448	\$3,492,083	\$3,216,861	\$1,743,181	\$1,022,444
General Excise ^b	--	--	--	--	2,001,840
Liquid Fuel	483,923	472,231	437,756	385,718	312,777
Utility Franchise	150,904	134,820	123,351	69,367	38,375
Motor Vehicle Weight	731,916 ^e	440,049	413,773	352,890	309,258
Sub-Total Taxes	\$ 5,485,191	\$4,539,184	\$4,191,741	\$2,551,156	\$3,684,694
Liquor Licenses & Fees	\$ (e)	\$ 66,172	\$ 62,209	\$ 51,770	\$ 32,737
Other Licenses & Permits	\$ 211,940 ^e	\$151,550	\$93,734	\$106,668	\$49,546
Fines, Forfeits & Penalties	--	281	176	811	7,154
Departmental Earnings ^c	1,048,813	636,149	433,930	256,666	112,198
State Grants					
TB Hospitals	--	--	--	--	574,182
Pensioners	--	73,488	88,477	76,895	90,726
Salary Adjustment	--	--	--	40,941	66,169
Act 155 ^b	3,190,821	2,873,691	3,190,821	2,333,437	--
Others	8,325	28,292	96,471	291,242	331,783
Sub-Total State Grants	\$ 3,199,146	\$2,975,470	\$3,375,769	\$2,742,515	\$1,062,860
Federal Grants	\$ 1,136,161	\$1,341,667	\$ 41,878	\$ 161,108	\$ 48,653
Miscellaneous	1,099,369	15,684	102,938	350,272	11,743
Total	\$12,180,620	\$9,726,158	\$8,302,375	\$6,220,966	\$5,009,585

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and from 1967, revenues of functions transferred to the State by Act 97, SLH 1965.

b. Replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972.

c. Includes rentals, interest, garbage collection charges and other earnings.

d. Preliminary data subject to revision. Not comparable to prior years' data.

e. Comparable breakdown not available.

SOURCE: County Auditor's Annual Reports through 1968; after 1969, Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 26
TAXES LEVIED IN HAWAII
As of January 1, 1975

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION*	REPORTS DUE & % OF TOTAL COLLECTIONS*
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$750 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$5,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual income tax credits based on adjusted gross income are granted to resident taxpayers. Credits are inversely graduated from a maximum of \$30 per qualified exemption when AGI is less than \$5,000 to \$6 when AGI is from \$14,000 to \$14,999. Credits are deducted from tax liability and refunds are granted when the credit exceeds liability.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.</p> <p>23.45%</p>
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p> <p>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</p>	<p>20th day of 4th month after end of income year. Income estimates due 20th of September and January.</p> <p>2.81%</p>
<p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estate having situs in Hawaii. Bequests to (a) spouse, exemption \$20,000, rates graduated from 2% on first remaining \$15,000 to 6% on remaining amounts over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, rates graduated from 1.5% on first \$15,000 to 7.5% over \$250,000; (c) all others, exemption \$500, rates graduated from 3.5% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the maximum credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.</p> <p>0.41%</p>
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind, deaf or totally disabled persons; 2% on insurance solicitors; 4% on retail sales of goods, services, and other activities. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year.</p> <p>36.57%</p>
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month.</p> <p>1.22%</p>
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th.</p> <p>3.27%</p>
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year.</p> <p>0.49%</p>
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.</p> <p>0.56%</p>
<p>FUEL TAX (Chapter 243) - On distributors at 8¢ per gallon in Hawaii County to 10¢ in Maui for highway use (includes 5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to state general fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month.</p> <p>4.58%</p>
<p>LIQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p>1.76%</p>
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month.</p> <p>1.28%</p>
<p>PROPERTY TAX (Chapter 246) - On real property, land and improvements. Assessments are at 70% of "fair market value". A maximum \$8,000 home exemption is granted (maximum of \$16,000 for persons over 60 and \$20,000 for those over 70). Higher rates levied on land than on buildings for property classed unimproved residential, hotel-apartment, industrial and commercial; single rate levied on property classed improved residential, agricultural and conservation. Average 1975 rates per \$1,000 net assessed value are: Oahu \$15.37; Kauai \$14.50; Hawaii \$17.90; and Maui \$14.00. Minimum tax is \$7. Personal property is not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by Aug. 31. Appeals not later than Sept. 25. Net assessable set on or before Oct. 5. Tax rates set by Oct. 26. Payments may be made semi-annually.</p> <p>18.83%</p>
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction.</p> <p>0.16%</p>
<p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicle, 1.5¢ per pound; passenger vehicle, .75¢ per pound. Minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii, Maui and Kauai counties, commercial 1¢ per pound; passenger .5¢ per pound; and a \$6 minimum on motor vehicles. Tax prorated over the year. <u>Distribution:</u> County highway funds.</p>	<p>On or before April 1st.</p> <p>1.84%</p>
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.755% for domestic and 2.925% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>On or before March 15 with the Insurance Commissioner.</p> <p>1.47%</p>
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p>1.19%</p>

- a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1973 State and county tax collections (see Table 11), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 27
FEDERAL TAX COLLECTIONS IN HAWAII
Selected Fiscal Years
(In Thousands)

Source	1974	1973	1972	1969	1964
Indiv. Income & Employment ^a	\$791,451	\$615,636	\$532,391	\$410,939	\$225,116
Corp. Income & Excess Profits	134,620	86,199	65,715	81,138	52,416
Admissions	--	--	--	--	963
Manufacturer's Excise	(d)	343	1,456	1,089	244
Retailer's Excise	(d)	218	219	--	1,718
Alcohol ^b	(d)	4,763	5,431	5,301	2,045
Communications	(d)	7,112	4,543	4,258	2,798
Transportation of Persons	(d)	2,400	2,116	981	520
Estate	11,248 ^c	10,268	13,667	17,980	3,339
Gift	(e)	2,787	932	2,180	917
Tobacco ^b	(d)	6	6	8	11
Unemployment Insurance	5,095	4,538	3,425	1,807	2,164
All Other ^c	14,222 ^d	1,088	2,682	943	1,202
Total	\$956,636	\$735,359	\$632,583	\$526,624	\$293,453

NOTE: Fiscal years except 1974 calendar year data preliminary and subject to revision.

a. Includes withholding, FICA, Individual Income and Railroad Retirement.

b. Includes receipts from customs except 1974.

c. Includes stamp taxes, club dues, initiation fees, etc., except 1974.

d. Included in "All Other" footnotes (b) and (c) apply where noted.

e. Gift taxes included in estate taxes.

SOURCE: Annual Report, Commissioner of Internal Revenue, U. S. Treasury; 1974 data courtesy of Honolulu District Director, Internal Revenue Service.

TABLE 28
FEDERAL GRANTS TO HAWAII
Grants to State General and Special Funds
Selected Fiscal Years

Purpose	1974	1973	1972	1969	1964
Highways	\$ 40,055,610	\$ 40,210,874	\$ 36,200,500	\$ 29,066,356	\$ 8,610,277
Airports	8,212,266	4,637,431	1,192,284	1,377,015	309,278
National Guard	17,829,778	15,015,399	13,156,495	12,098,082	17,039,695
Health & Hospitals					
Hospital Construction	-2,425	--	1,341,730	806,806	613,641
Public Health	4,899,153	4,201,492	3,449,305	2,336,935	984,949
Hansen's Disease	799,151	1,531,005	1,154,445	1,468,896	1,562,614
Education					
Elem. - Secondary Act	3,815,296	3,291,297	3,122,427	3,768,155	--
Other Education	51,563,763	48,274,444	52,544,303	37,687,840	12,134,049
School Construction	--	--	178,499	2,614,123	395,501
Public Welfare					
Dependent Children	27,362,723	21,281,915	21,049,541	6,590,236	3,774,991
Aged & Others	22,502,597	19,272,896	19,655,646	7,960,271	2,809,009
Natural Resources	2,738,373	3,066,652	2,217,574	1,837,578	1,147,467
Employment Security	6,382,860	4,547,433	4,556,044	2,504,640	1,754,425
Unemp. Comp. Benefits	7,868,715	8,872,992	7,097,441	1,703,000	1,325,182
Emergency Employment	913,889	1,614,343	1,065,822	--	--
East-West Center	7,740,238	6,278,594	5,688,423	5,857,853	3,860,276
Peace Corps	--	--	--	--	1,111,388
Econ. Opportunity Act	2,170,884	1,830,940	2,147,385	3,373,985	--
Revenue Sharing	8,971,520	9,864,868	--	--	--
Miscellaneous	10,964,829	6,867,612	2,820,870	2,119,652	932,955
Total	\$224,789,221	\$200,660,186	\$178,638,735	\$123,171,425	\$58,365,697

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 29
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
Selected Fiscal Years
(Dollars in Millions)

	1974		1973		1972		1969		1964	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS^a										
Individual Income Taxes	\$118,952	44.9	\$103,246	44.5	\$ 94,737	45.4	\$ 87,249	46.5	\$ 48,697	43.2
Corporate Income Taxes	38,620	14.6	36,153	15.6	32,166	15.4	36,678	19.5	23,493	20.9
Employ. Taxes & Contributions	76,800	29.0	64,500	27.8	46,120	22.1	34,236	18.2	16,959	15.1
Unemployment Insurance	(c)	(c)	(c)	(c)	4,357	2.1	3,328	1.8	4,045	3.6
Other Ins. & Retire. Contrib.	(c)	(c)	(c)	(c)	3,437	1.6	2,353	1.3	1,008	0.8
Excise Taxes										
Federal Funds	9,743	3.7	9,836	4.2	9,506	4.6	10,585	5.6	10,211	9.1
Trust Funds	7,100	2.7	6,423	2.8	5,971	2.9	4,637	2.5	3,519	3.1
Estate & Gift Taxes	5,035	1.9	4,917	2.1	5,436	2.6	3,491	1.9	2,394	2.1
Customs Duties	3,334	1.3	3,188	1.4	3,287	1.6	2,319	1.2	1,252	1.1
Miscellaneous Receipts	5,400	2.0	3,900	1.7	3,633	1.7	2,908	1.5	1,084	1.0
TOTAL RECEIPTS	\$264,984	100.0	\$232,163	100.0	\$208,649	100.0	\$187,784	100.0	\$112,662	100.0
BUDGET EXPENDITURES^a										
National Defense	\$ 78,600	29.3	\$ 75,100	30.5	\$ 77,400	33.4	\$ 80,200	43.5	\$ 53,591	45.2
Internatl. Affairs & Finance	3,600	1.3	3,000	1.2	3,700	1.6	3,800	2.1	4,117	3.5
Gen. Sci., Space & Technology	4,200	1.6	4,200	1.7	4,300	1.9	5,100	2.8	4,170	3.5
Agr. & Rural Development	2,200	0.8	4,900	2.0	5,300	2.3	5,800	3.1	5,185	4.4
Natural Resources	6,400	2.4	5,500	2.2	5,000	2.2	3,500	1.9	1,972	1.7
Commerce & Transportation	13,100	4.9	9,900	4.0	10,600	4.6	7,100	3.8	6,482	5.5
Community Dev. & Housing	4,900	1.8	5,900	2.4	4,700	2.0	2,500	1.4	-	0.2
Education & Manpower	11,600	4.3	11,900	4.8	11,700	5.0	6,900	3.7	2,028	1.7
Health	22,100	8.2	18,800	7.6	17,500	7.5	11,800	6.4	1,737	1.5
Income Security	84,400	31.4	73,000	29.6	63,900	27.6	37,300	20.2	24,833	20.8
Vet. Benefits & Services	13,400	5.0	12,000	4.9	10,700	4.6	7,600	4.1	5,681	4.8
Law Enforcement & Justice	2,500	0.9	2,100	0.9	1,600	0.7	800	0.4	--	--
Interest	28,100	10.5	22,800	9.2	20,600	8.9	15,800	8.6	9,810	8.3
General Government	3,300	1.2	2,700	1.1	2,500	1.1	1,600	0.9	2,040	1.7
General Revenue Sharing	6,700	2.5	7,200	2.9	500	0.2	400	0.2	--	--
Less: Undistributed Intra-governmental Transactions	- 16,700	- 6.2	- 12,300	- 5.0	- 8,100	- 3.5	- 5,500	- 3.0	- 2,877	- 2.4
TOTAL EXPENDITURES	\$268,392	100.0	\$246,500	100.0	\$231,876	100.0	\$184,548	100.0	\$118,584	100.0
Deficit (-) or Surplus (+)	-\$ 3,460	--	-\$ 14,300	--	-\$ 23,227	--	+\$ 3,236	--	-\$ 5,922	--
Gross Federal Debt ^b	486,200	--	468,400	--	437,329	--	367,144	--	316,763	--

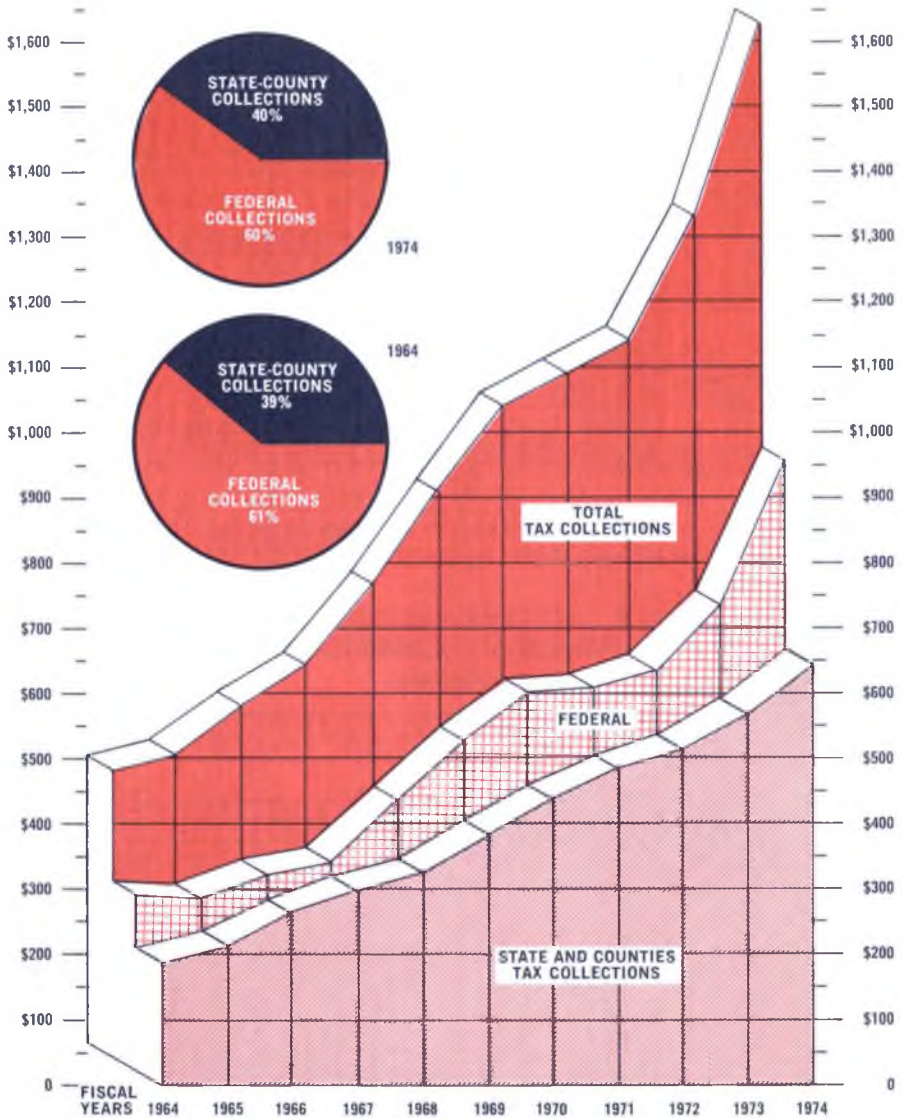
a. Includes both federal and trust funds.

b. At end of fiscal year.

c. Not reported in detail but included in employment taxes and contributions.

SOURCE: "The U. S. Budget in Brief" for 1976 and 1974, U. S. Office of Management and Budget.

CHART 7
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax. 1967 and 1968 adjusted for an estimated \$29.5 million in real property tax due in 1967 but collected in 1968. Preliminary 1974 Federal data.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

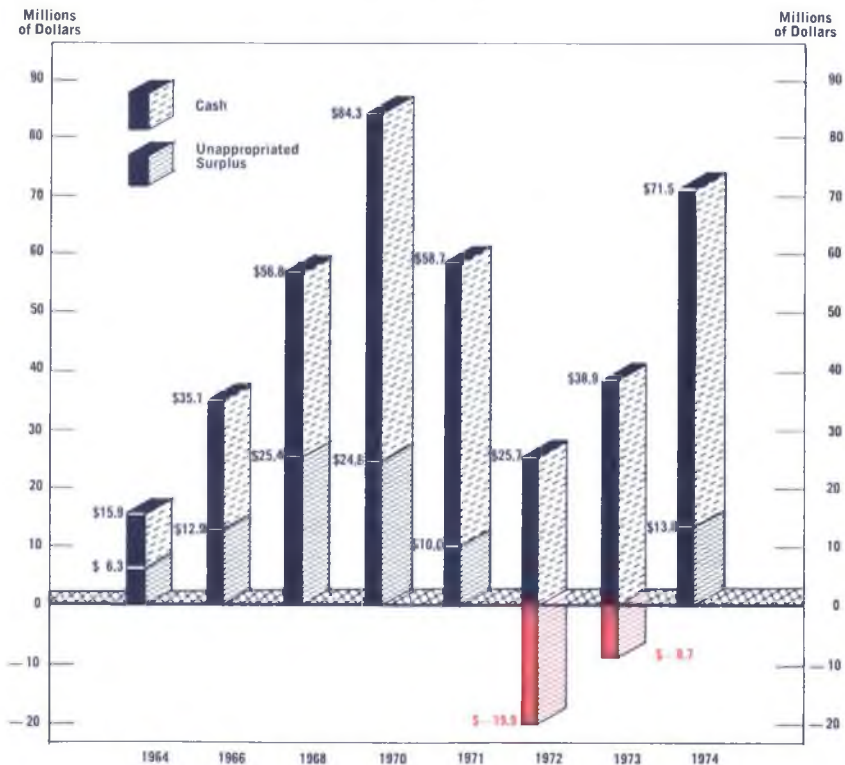
TABLE 30
HAWAII STATE GENERAL FUND FINANCES
 Fiscal Years Ending June 30
 (In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1974	\$708,294	\$675,748	\$32,546	\$71,452	\$57,634	\$13,818
1973	608,353	595,114	13,239	38,906	47,645	- 8,739
1972	546,481	579,549	- 33,068	25,668	45,556	- 19,888
1971	511,080	536,637	- 25,556	58,736	48,785	9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839
1968	339,836	331,155	8,681	56,770	31,341	25,429
1967	310,270	297,314	12,956	48,089	28,123	19,966
1966	258,327	243,926	14,401	35,133	22,283	12,850
1965	182,296	177,439	4,857	20,732	11,314	9,418
1964	176,198	175,779	419	15,875	9,617	6,258

a. Includes federal funds earmarked for specific purposes

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8
GENERAL FUND FINANCIAL POSITION
 State of Hawaii



SOURCE: Table 30.

HOW GOVERNMENT SPENDS ITS MONEY

Reflecting the austerity controls imposed by a state administration facing an impending deficit, the number of public employees per 10,000 population in Hawaii dropped from 501 to 456 in 1973. However, salaries for Hawaii's employees rose to an average of \$951 per month for the same year and captured the seventh highest spot in the nation.

Per capita state and local expenditures rose to \$1,311 in Hawaii for 1973, placing the 50th State fourth after Alaska, the District of Columbia, and New York. With the exception of highway and public school expenditures, Hawaii ranked among the top nine states in every category of expenditure. As a result of the monumental capital outlay required for water and air transportation, Hawaii followed only Alaska in the "all other" category of spending.

The operating costs of state and local governments in Hawaii reached the \$1,119.9 million mark in 1974, a 15.7% rise over the previous year. This was a significant upsurge when compared with the 3.36% growth rate for government expenditures in 1973. Due largely to the easing of restricted spending, state expenditures pushed ahead by \$115.7 million.

Eighty per cent of state-local expenditures were made by the state government, representing a 14.8% growth in that sector. Nearly half of the state's costs were in two areas: education \$298 million and public welfare \$118 million. While higher education costs increased by \$6 million, public school costs shot upward by \$22 million in 1974. Other areas of expenditure which increased substantially in dollar amounts over the previous year were: pension and retirement, debt service, and urban redevelopment and housing.

The cost of county government in 1974 rose 20% to a total of \$221 million. In all counties, the major cost of government was in the area of police and fire protection which ranged from 22% to 27% of the individual county budgets. Highway spending represented the second largest item for the counties of Hawaii (11%) and Kauai (14%). However, cash capital improvement costs ranked second (12%) for Honolulu, and staff costs ranked second (11%) for Maui.

TABLE 31
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Governments — Fiscal 1973^a

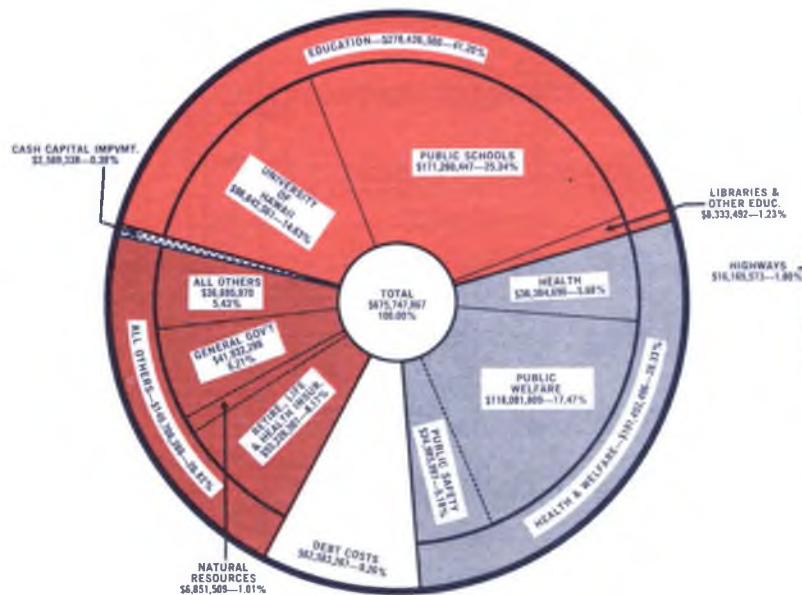
State	Rank	Total	Public Educ.	Higher Educ.	Hwys.	Health Welfare ^b	Police Fire	Con- trol ^c	Int. on Debt	All Other ^d
HAWAII	4	\$1,311	\$240	\$178	\$120	\$234	\$59	\$ 53	\$ 52	\$375
U.S. Av.	--	863	249	82	89	204	45	32	32	130
Ala.	48	637	159	81	81	162	25	17	29	85
Alaska	1	2,376	668	199	384	242	61	118	105	599
Ariz.	22	819	257	129	90	117	53	38	16	120
Ark.	51	549	155	55	79	137	18	19	21	65
Calif.	9	1,023	258	95	73	277	65	46	28	181
Colo.	21	847	256	126	90	174	40	39	16	105
Conn.	16	900	288	53	87	194	52	36	58	133
Del.	5	1,117	364	140	143	179	35	48	58	149
Fla.	41	689	202	47	81	142	43	35	24	115
Ga.	31	747	199	67	84	227	29	26	23	92
Idaho	34	740	193	82	124	130	32	34	9	136
Ill.	20	873	265	93	84	215	50	29	27	111
Ind.	43	677	243	89	73	130	30	21	22	70
Iowa	35	735	260	86	127	124	26	27	14	71
Kans.	32	747	213	102	113	148	29	26	19	98
Ky.	44	670	179	82	123	137	25	17	36	72
La.	29	766	205	68	103	183	30	28	40	109
Me.	30	761	216	60	122	170	33	28	22	108
Md.	15	941	293	82	89	204	54	37	39	143
Mass.	10	987	271	71	65	280	66	32	41	160
Mich.	14	949	287	105	78	255	48	36	31	109
Minn.	11	966	311	113	118	206	30	33	37	118
Miss.	46	666	167	74	107	178	22	20	23	74
Mo.	42	681	218	66	76	143	40	23	21	94
Mont.	18	887	257	91	178	141	27	34	17	143
Neb.	36	731	211	90	120	140	29	30	19	93
Nev.	6	1,098	283	92	150	178	87	62	36	210
N. H.	38	716	197	76	127	142	35	27	23	89
N. J.	19	876	274	57	94	185	56	36	40	134
N. M.	27	793	245	122	94	148	36	34	15	99
N. Y.	3	1,319	343	79	69	386	72	41	69	261
N. C.	50	618	188	85	80	124	27	24	13	77
N. D.	25	805	220	113	157	106	19	26	15	149
Ohio	40	699	221	74	73	150	40	24	27	91
Okla.	37	724	189	80	97	187	28	23	28	93
Ore.	13	951	251	107	125	135	104	46	31	152
Pa.	24	815	289	43	85	187	37	29	40	104
R. I.	26	801	215	73	58	223	47	32	31	122
S. C.	49	633	208	66	71	134	22	19	19	94
S. D.	23	818	255	122	171	106	22	31	8	103
Tenn.	47	638	178	62	83	158	29	21	26	82
Texas	45	669	208	79	74	130	32	21	28	97
Utah	28	790	254	139	103	118	26	26	11	113
Vt.	12	965	229	117	187	197	29	37	45	124
Va.	39	713	226	72	107	132	33	29	22	93
Wash.	8	1,053	273	119	136	194	45	40	38	209
W. Va.	33	744	197	64	211	130	19	20	27	76
Wisc.	17	889	241	132	107	207	42	31	28	99
Wyo.	7	1,085	361	139	215	148	29	37	25	130
D. C.	2	1,576	277	61	70	566	154	65	40	343

- a. Includes capital outlay. Detail may not add to total due to rounding.
- b. Includes vendor payments under welfare programs; institutional care of the needy; administration of welfare activities; and health, hospitals, sewerage, and other sanitation expenditures.
- c. Includes financial administration.
- d. Includes housing and urban renewal, water transport, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.

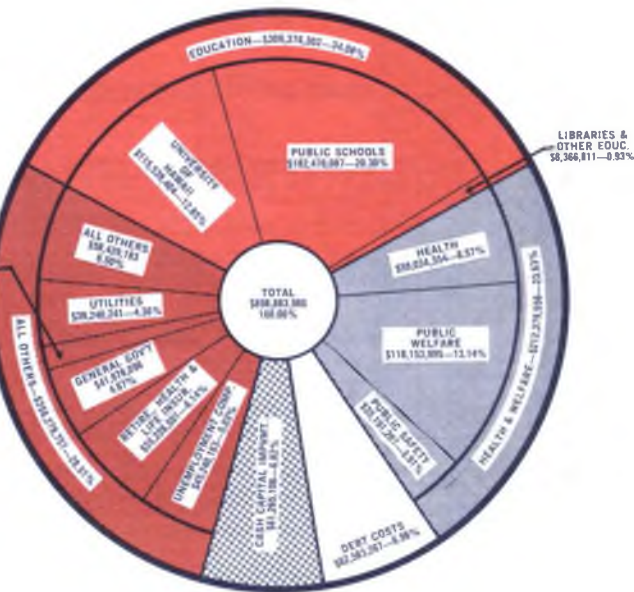
SOURCE: "Governmental Finances In 1972-73", Series GF 73 No. 5, U. S. Department of Commerce, Washington, D. C., October 1974.

CHART 9 HOW STATE GOVERNMENT DOLLARS ARE SPENT Operating Expenditures—By Functions State of Hawaii—Fiscal 1974

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 32 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1974 Annual Report of the Comptroller, State of Hawaii

TABLE 32
STATE OPERATING EXPENDITURES
State of Hawaii — Selected Fiscal Years^a

Functions	1974	1973	1972	1969	1964
General Government - Control	\$ 12,828,100	\$ 12,071,949	\$ 12,413,862	\$ 9,630,005	\$ 3,593,448
- Staff	29,149,996	26,827,704	24,980,369	21,685,838	9,085,236
Public Safety - Police & Fire	218,700	364,972	242,036	86,415	66,774
- Other Protection	34,972,507	29,206,094	26,050,015	19,835,561	22,933,423
Highways	16,165,573	15,672,519	9,839,615	45,013,112	14,770,296
Natural Resources	10,564,297	15,801,187	15,343,967	15,230,787	9,384,246
Health & Sanitation	16,903,552	11,517,898	12,464,070	7,406,212	4,360,137
Hospitals & Institutions	42,130,802	43,325,599	40,348,075	20,929,857	12,433,400
Public Welfare	118,153,995	106,855,891	91,343,082	37,614,577	14,803,755
Education - Higher	115,539,404	109,145,760	107,177,918	72,841,712	26,886,795
- Public Schools	182,470,087	160,409,573	165,072,452	119,301,252	55,267,447
- Libraries & Other	8,366,811	7,337,923	7,442,432	3,795,891	1,947,677
Recreation	4,350,987	3,572,744	1,581,049	2,174,300	504,855
Utilities & Other Enterprises	39,240,241	35,590,243	24,580,040	21,541,733	9,378,527
Debt Service ^b	62,583,267	48,673,955	42,540,857	25,459,831	11,939,941
Retirement & Pension	47,095,905	34,772,095	34,427,727	22,528,125	10,504,603
Employees' Health & Life Ins.	8,130,596	6,361,905	7,609,659	4,579,056	1,904,669
Salary Adjustments ^c	--	--	5,304	--	262,413
Unemployment Compensation	45,240,163	42,651,201	48,969,620	12,097,725	12,886,543
Grants-in-Aid to Counties	19,447,551	15,767,145	19,447,551	12,442,228	--
Urban Redevelopment & Housing	12,593,908	3,744,095	5,186,724	2,994,050	3,509,094
Miscellaneous	11,472,440	5,944,311	6,998,073	3,436,454	725,173
Cash Capital Improvements ^d	61,265,106	47,550,914	58,348,206	--	--
Total	\$898,883,986	\$783,165,679	\$762,412,705	\$480,624,731	\$227,148,452

- a. Includes general and special fund expenditures. Interfund transfers eliminated to avoid duplication.
Prior to 1970 cash capital improvements allocated by function.
- b. Debt service reimbursable from highway funds included in Highways; from airport funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.
- c. Amounts not allocated by function.
- d. Special funds account for \$51,799,949 of the 1972 total, \$45,252,081 in 1973 and \$58,695,768 in 1974.
- SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES^a — CITY AND COUNTY OF HONOLULU
Selected Years

Object of Expenditure	1974	1973	1972	1969	1964
General Government					
Control	\$ 1,847,942	\$ 1,466,673	\$ 1,242,992	\$ 929,204	\$ 1,167,320
Staff	14,991,572	13,309,714	13,075,650	8,830,207	4,444,318
Public Safety					
Police & Fire	38,564,420	33,141,423	31,256,304	18,484,216	10,818,084
Other Protection	7,245,450	6,544,822	6,378,366	5,098,041	2,528,951
Highways	10,306,343	8,564,049	8,862,419	6,830,733	5,448,625
Health & Sanitation	14,735,450	12,748,210	12,285,218	7,823,540	5,991,407
Hospitals, Inst.	--	--	--	--	63,456
Public Welfare	--	--	--	--	940,974
Public Schools	--	--	--	--	5,922,789
Recreation	11,873,516	10,827,804	10,256,811	7,033,937	3,297,950
Interest	8,206,452	8,201,144	8,053,055	5,437,080	4,004,072
Bond Redemption	12,415,622	10,941,381	10,986,487	10,773,462	6,247,509
Pension & Retirement	10,744,301	8,525,086	7,242,870	5,843,784	3,415,973
Urban Redevelopment	9,995,063	10,238,188	10,065,615	4,826,834	1,445,899
Salary Adjustment	162,211	--	--	--	--
Miscellaneous	8,349,231	6,736,312	4,876,328	1,602,608	347,218
Cash Capital Improve.	20,825,177	9,921,059	7,879,252	12,837,103	6,972,426
Total	\$170,262,751	\$141,165,866	\$132,461,366	\$96,350,749	\$63,056,971

NOTE: Detail may not add to total due to rounding.

- a. Includes all funds expended by the county, including state-aid grants to county, except: certain bond, revolving and Act 97, SLH 1965 fund expenditures, loan payments and urban redevelopment real estate purchases. Note that certain functions were transferred to the State after 1965, including school maintenance, hospitals, and public welfare.

SOURCE: Finance Director's Annual Financial Reports, City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES^a — COUNTY OF MAUI
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1974	1973	1972	1969	1963
General Government					
Control	\$ 327,985	\$ 301,206	\$ 321,562	\$ 174,722	\$ 181,352
Staff	1,876,166	1,670,823	1,444,055	1,112,450	685,213
Public Safety					
Police & Fire	4,247,326	3,649,162	3,418,766	2,145,514	1,343,383
Other Protection	519,558	379,262	286,948	155,657	167,130
Highways	1,802,179	1,604,794	1,519,453	1,929,711	1,078,253
Health & Sanitation	424,355	377,058	346,628	500,040	259,297
Hospitals & Institutions	5,356	4,062	9,351	70	2,391,780
Public Welfare	133,331	47,271	42,780	40,127	32,612
Public Schools	77,414	81,825	98,374	128,434	670,534
Recreation	1,145,028	1,002,753	955,503	1,048,832	413,906
Interest	1,072,911	1,098,883	1,126,699	385,415	220,506
Bond Redemption	646,122	645,577	746,600	620,404	416,804
Pension & Retirement	1,619,447	1,353,034	1,242,472	1,142,403	771,126
Salary Adjustment	11,917	--	--	--	--
Miscellaneous	1,246,347	858,888	1,277,463	257,607	70,542
Cash Cap. Improvement ^b	1,214,527	321,092	3,182,438	--	--
Total	\$16,369,970	\$13,395,687	\$16,019,093	\$9,641,386	\$8,702,438

NOTE: Jul.-June fiscal years begun July 1, 1966 after a six-month transition period.

Certain county functions (including schools) transferred to the state after 1965.

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

- b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968 and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES^a—COUNTY OF HAWAII
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1974	1973	1972	1969	1963
General Government					
Control	\$ 758,858	\$ 593,903	\$ 579,687	\$ 167,266	\$ 184,890
Staff	2,144,346	1,848,671	2,227,978	2,350,088	1,535,220
Public Safety					
Police & Fire	6,387,077	5,659,360	5,100,778	2,956,078	1,794,369
Other Protection	1,763,911	1,477,318	785,751	872,379	359,600
Highways	2,560,483	2,098,397	2,179,386	2,313,491	1,354,490
Health & Sanitation	746,512	603,241	536,670	372,809	188,266
Hosp. & Institutions	--	--	--	4,869	2,883,075
Public Welfare	163,851	99,651	57,426	37,332	4,244
Public Schools	215,131	254,400	250,458	55,561	1,683,054
Recreation	2,103,031	1,777,591	1,619,502	1,596,202	559,078
Interest	1,221,586	1,290,542	806,078	303,806	345,601
Bond Redemption	1,267,651	718,296	721,915	729,267	567,211
Pension & Retirement	2,193,155	1,778,744	1,440,524	1,519,140	1,020,325
Salary Adjustment	--	--	--	--	38,529
Miscellaneous	414,554	520,129	438,985	283,882	190,189
Cash Cap. Improve. ^b	1,576,344	2,342,457	545,109	--	--
Total	\$23,516,490	\$21,062,702	\$17,290,246	\$13,562,170	\$12,708,141

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, SLH Act 97 fund and, from 1967, Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.
- b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES^a—COUNTY OF KAUAI
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1974	1973	1972	1969	1963
General Government					
Control	\$ 488,269	\$ 342,692	\$ 224,066	\$ 162,319	\$ 153,907
Staff	1,460,772	1,035,995	1,093,112	783,420	369,700
Public Safety					
Police & Fire	2,930,150	2,429,255	2,342,716	1,648,750	1,109,190
Other Protection	305,849	377,186	229,796	175,291	85,963
Highways	1,509,989	1,374,779	1,444,419	1,340,452	782,752
Health & Sanitation	303,245	237,730	236,885	441,986	119,688
Hospitals & Institutions	--	--	--	--	677,390
Public Welfare	254,693	40,225	1,390	321	3,910
Public Schools	72,674	57,221	70,840	39,981	473,455
Recreation	777,578	536,912	553,481	443,952	247,426
Interest	(d)	512,095	241,356	105,411	94,447
Bond Redemption	919,089 ^d	220,772	220,399	267,373	230,373
Pension & Retirement	699,589	641,241	584,652	696,451	527,744
Salary Adjustment ^b	--	14,964	--	14,890	--
Cash Capital Improvement ^c	194,671	188,450	403,778	--	--
Miscellaneous	965,208	1,043,876	625,450	212,441	104,115
Total	\$10,881,777	\$9,053,392	\$8,272,341	\$6,333,038	\$4,980,060

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965. 1974 data preliminary; subject to revision.

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

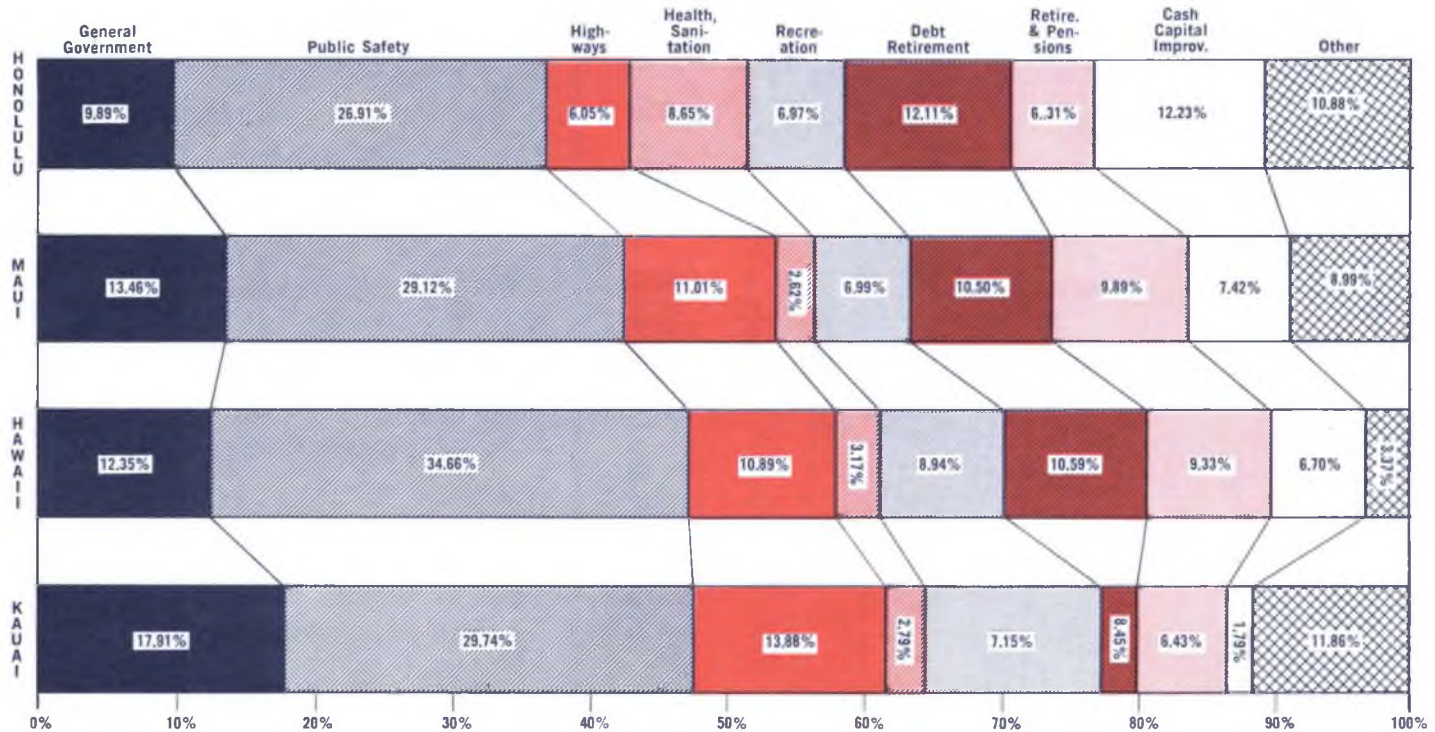
b. Amount not allocated by function.

c. Cash capital improvements allocated to appropriate function prior to 1970.

d. Breakdown not available.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports after 1968, County of Kauai, State of Hawaii.

CHART 10
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution—By Counties
 Fiscal Year 1974



SOURCE: Tables 33-36 inclusive.

TABLE 37
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, By Function: October 1973

State	Rank	Total	Public Educ. ^a	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^b	Water	Con-trol ^c	All Other ^d
HAWAII	32	456	153	59	23	37	41	29	10	34	70
US AV.	--	456	180	45	27	52	35	14	5	26	72
Ala.	40	425	152	46	38	61	28	12	6	19	64
Alaska	2	702	287	57	59	24	37	35	3	64	137
Arlz.	13	501	205	64	30	41	36	18	6	34	68
Ark.	49	395	161	33	33	55	21	17	5	20	51
Calif.	23	470	166	54	19	46	39	18	7	32	89
Colo.	12	502	198	78	29	45	35	17	8	36	56
Conn.	44	413	191	27	26	36	38	9	3	22	61
Del.	8	531	200	96	32	41	29	18	3	35	76
Fla.	24	468	182	39	21	58	37	20	6	29	76
Ga.	16	486	178	45	32	96	32	14	6	22	61
Idaho	20	478	183	45	39	58	31	27	3	40	53
Ill.	46	411	164	40	17	42	37	13	5	22	71
Ind.	47	410	178	52	21	53	28	9	3	20	46
Iowa	38	434	189	51	35	45	24	13	4	23	51
Kans.	19	483	186	66	40	51	31	15	7	29	59
Ky.	50	394	155	44	30	44	24	15	6	17	59
La.	18	484	195	42	32	64	34	18	6	22	71
Me.	27	463	206	39	52	27	34	19	4	28	52
Md.	22	472	194	53	23	50	39	14	4	27	69
Mass.	30	458	185	22	25	58	48	9	5	29	76
Mich.	41	423	183	52	21	46	31	11	5	24	51
Minn.	25	467	207	49	32	53	25	14	3	27	58
Miss.	17	485	182	61	41	77	27	18	6	23	51
Mo.	42	422	179	35	25	59	35	14	5	21	49
Mont.	6	537	219	73	49	38	30	19	5	40	65
Neb.	9	523	196	66	37	51	27	21	4	29	92
Nev.	4	556	206	42	36	58	59	24	7	48	78
N. H.	37	439	169	48	41	38	34	12	5	21	71
N. J.	39	431	189	29	23	37	45	9	3	28	66
N. M.	7	536	204	79	41	50	33	19	4	36	70
N. Y.	5	540	184	35	26	82	47	14	5	30	118
N. C.	43	422	174	51	28	46	26	11	4	20	61
N. D.	28	463	195	67	39	29	20	23	3	33	54
Ohio	45	413	175	42	23	39	31	10	6	25	61
Okla.	33	454	168	52	32	52	33	15	7	25	69
Ore.	14	499	191	75	31	39	33	20	7	30	73
Pa.	51	384	158	21	28	34	30	9	3	26	75
R. I.	48	407	157	33	20	42	42	8	5	24	76
S. C.	35	449	182	39	27	71	24	12	5	20	70
S. D.	15	498	218	54	49	32	26	20	5	38	57
Tenn.	26	467	170	44	32	72	31	15	8	20	75
Texas	34	453	197	47	28	48	31	13	9	23	58
Utah	21	477	187	93	31	37	28	18	6	24	55
Vt.	10	510	203	65	58	31	32	26	3	34	59
Va.	29	462	205	47	34	45	29	14	5	21	62
Wash.	11	509	189	68	33	42	34	20	5	30	89
W. Va.	31	458	191	50	49	50	19	15	4	21	60
Wisc.	36	446	174	64	30	45	34	14	4	25	56
Wyo.	3	686	288	75	54	95	31	34	9	39	60
D. C.	1	728	185	27	18	114	101	13	8	37	225

NOTE: Due to rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration and general control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, employment security administration, state liquor stores, public service enterprises other than water, and all other general government functions.

SOURCE: "Public Employment in 1973," U. S. Department of Commerce, Bureau of the Census, Series GE 73, No. 1, July 1974.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
 State and Local Government Full-Time Equivalent Employees^a
 October 1973: By Functions

State	Rank	State Av.	Public Educ. ^b	Higher Educ. ^c	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^d	Water	Con- trol ^e	All Other ^f
HAWAII	7	\$ 951	\$ 919	\$1,135	\$ 883	\$858	\$1,034	\$ 853	\$ 913	\$ 997	\$ 907
U.S. Av.	--	837	857	964	763	696	948	757	788	798	814
Ala.	46	633	623	861	553	525	668	552	619	654	639
Alaska	1	1,138	1,252	1,049	1,275	941	1,135	1,096	1,323	1,123	1,180
Ariz.	16	848	859	998	823	663	902	784	723	788	829
Ark.	50	578	581	770	523	482	588	570	552	543	597
Calif.	3	1,030	1,065	1,112	1,063	881	1,150	936	1,046	975	970
Colo.	20	801	780	916	747	727	839	805	793	817	771
Conn.	9	918	960	1,019	795	728	988	763	843	888	898
Del.	26	745	829	597	737	674	876	682	728	760	709
Fla.	22	767	758	979	644	696	850	703	718	790	736
Ga.	38	664	671	765	681	571	710	635	608	704	680
Idaho	40	652	635	944	678	536	629	676	701	561	641
Ill.	8	951	1,010	1,065	951	751	1,082	831	997	820	858
Ind.	28	728	793	828	598	554	763	631	641	592	685
Iowa	23	761	764	939	759	639	793	668	799	733	698
Kans.	37	674	687	764	627	581	712	680	684	575	673
Ky.	43	643	654	778	618	508	718	520	584	630	640
La.	48	630	646	782	591	543	631	659	598	627	585
Me.	36	681	679	673	685	664	689	729	630	584	730
Md.	11	886	1,002	856	575	747	935	737	756	846	813
Mass.	12	879	909	957	893	713	1,007	703	790	818	877
Mich.	4	1,020	1,079	1,060	942	825	1,139	937	957	949	959
Minn.	13	875	890	1,076	883	681	965	853	974	812	814
Miss.	51	567	546	725	481	503	618	638	516	538	585
Mo.	24	758	753	966	675	654	919	744	834	712	698
Mont.	29	724	733	850	793	577	702	815	686	589	650
Neb.	35	682	693	692	628	501	774	681	804	627	758
Nev.	15	861	767	1,031	954	763	1,055	844	839	852	916
N. H.	31	704	731	735	734	517	801	806	715	665	648
N. J.	6	954	1,068	1,099	851	746	1,002	771	756	820	776
N. M.	41	651	658	733	588	543	749	666	686	610	622
N. Y.	5	1,006	1,074	1,263	872	849	1,132	847	839	941	955
N. C.	30	718	731	849	680	620	746	682	610	729	663
N. D.	34	684	661	861	656	517	726	708	783	621	669
Ohio	21	794	795	929	788	675	926	750	809	713	750
Okla.	45	635	632	853	554	514	685	586	583	617	602
Ore.	18	832	773	961	938	700	963	763	846	816	843
Pa.	17	848	860	1,014	830	776	965	786	868	790	796
R. I.	19	823	898	887	640	746	926	655	679	713	737
S. C.	49	630	630	772	558	554	649	629	529	585	670
S. D.	42	646	653	805	649	466	599	687	604	575	623
Tenn.	47	631	645	745	518	528	713	551	648	660	654
Texas	32	696	692	894	688	561	770	612	594	670	672
Utah	33	695	674	736	766	576	745	679	680	702	713
Vt.	27	738	693	915	700	669	745	744	754	746	760
Va.	25	750	756	910	656	682	790	665	666	751	717
Wash.	10	903	889	1,050	914	677	997	823	875	813	935
W. Va.	44	641	653	905	567	510	683	625	621	568	574
Wisc.	14	873	866	1,056	777	723	939	782	878	863	851
Wyo.	39	659	673	826	758	516	673	616	596	609	584
D. C.	2	1,054	932	1,144	1,077	913	1,483	1,029	957	1,144	1,010

a. Computed by the Tax Foundation of Hawaii from October 1973 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes instructional and other personnel.

d. Includes natural resources.

e. Includes financial administration and other general control.

f. Includes special schools, welfare, sewerage and other sanitation, correction, employment security administration, other general government functions and public service enterprises other than water.

SOURCE: "Public Employment in 1973," U. S. Department of Commerce, Bureau of the Census, Series GE 73, No. 1, July 1974.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii — Selected Fiscal Years
 (In Thousands)

	1974	1973	1972	1969	1964
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 37,594	\$ 28,086	\$ 22,527	\$ 16,913	\$ 6,617
Counties	11,739	8,998	9,057	6,378	4,295
Employees	37,472	32,832	32,301	18,704	8,735
Social Security Contributions ^a					
State and Counties	21,453	14,874	12,903	8,647	3,504
Employees	19,770	14,874	12,903	8,647	3,504
Administration	484	426	479	294	219
Earnings from Investments	31,837	46,854	26,543	15,041	8,757
TOTAL	\$160,349	\$146,944	\$116,713	\$ 74,624	\$ 35,631
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 487	\$ 426	\$ 479	\$ 294	\$ 219
Benefits	36,815	27,871	23,821	18,070	4,650
Refunds and Withdrawals	4,216	9,468	7,432	4,827	2,901
Social Security	37,355	29,748	25,806	17,294	7,008
TOTAL	\$ 78,874	\$ 67,513	\$ 57,538	\$ 40,485	\$ 14,778
<u>CASH AND INVESTMENTS AS OF JUNE 30</u>					
Cash	\$ 2,304	\$ 719	\$ 11,333	\$ 621	\$ 4,617
Certificates of Deposit	122,036	80,414	44,309	20,993	10,556
Investments					
Bonds	109,850	102,022	120,665	122,620	109,220
Stocks	191,896	198,964	172,180	115,974	39,651
Mortgages	170,208	140,039	121,110	77,107	42,613
TOTAL	\$596,294	\$522,158	\$469,597	\$337,315	\$206,657
MEMBERS IN SYSTEM	43.5	44.5	43.7	36.4	27.9
EARNINGS AS % OF INVESTMENTS ^b	6.7	10.6	6.4	4.8	4.6

NOTE: 1974 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "State Government Finances in 1973", GF 73, No. 3, August 1974, "State Government Finances in 1972," GF 72, No. 3, October 1973, "Finances of Employee Retirement Systems of State and Local Governments," U. S. Department of Commerce, Bureau of the Census, GF 69, No. 2, March 1970; G-Gf 64 - No. 2, February 1965; and Annual Reports of the Employees' Retirement System, State of Hawaii.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Accountant (Entry) \$	738	\$1,010	\$ 607	\$1,088	\$ 808	\$ 803	\$ 685	\$ 752
Account Clerk (Sr.)	571	798	550	853	660	687	701	701
Bkbp. Mach. Oper.	472	641	499	774	660	654	607	583
Cashier	468	636	550	853	595	570	668	693
Chemist	1,003	1,380	940	1,458	1,230	1,235	1,200	1,193
Clerk	470	656	475	737	543	569	550	560
Clerk (Jr.)	419	570	410	637	465	487	431	447
Clerk (Personnel)	563	752	578	1,036	631	651	813	817
Clerk (Sr.)	554	780	550	853	670	692	701	699
Clerk (Steno.)	490	675	524	813	565	597	637	634
Custom. Serv. Clerk	532	744	550	853	773	773	737	701
Data Entry Oper.	490	681	499	774	550	587	578	594
Dietician	808	996	813	1,259	940	980	1,036	1,057
Engineering Aid	430	555	578	895	610	617	637	650
Engr. Draft. Tech.	767	1,142	774	1,200	959	1,008	1,036	1,023
Hosp. Attendant	409	470	470	729	494	482	558	573
Hosp. Ward Clerk	486	567	410	737	520	526	579	603
Land Surveyor	848	1,187	774	1,200	803	836	1,088	1,036
Med. Lab. Tech.	759	930	813	1,259	855	853	940	852
Nurse (Practical)	540	645	571	886	599	609	804	765
Nurse (Staff)	741	892	813	1,259	825	828	1,036	983
Occup. Therapist	798	936	813	1,259	810	847	1,012	979
Secretary (Private)	652	915	668	1,259	755	792	940	955
Switchboard Oper.	457	626	431	737	603	609	578	579
Typist (Jr.)	416	562	431	668	477	493	431	451
Hourly Wage Rates								
Auto Mechanic	\$3.81	\$5.34	\$4.27	\$5.38	\$4.71	\$5.13	\$4.68	\$4.74
Auto Mech. Helper	2.72	3.78	3.26	3.91	4.08	4.12	3.61	3.65
Bldg. Maint. Man	3.33	4.61	4.09	4.93	4.99	4.72	4.70	4.60
Carpenter (Maint.)	4.08	5.52	4.09	4.93	4.64	4.89	4.49	4.61
Cook (Asst.)	2.79	3.71	3.26	3.91	3.50	3.56	3.74	3.59
Cook (Gen.)	3.67	5.48	3.85	4.64	4.53	4.36	4.22	4.29
Electrician (Maint.)	4.44	6.01	4.27	5.14	4.81	5.35	4.68	4.65
Greenskeeper	2.25	3.25	2.86	3.43	3.18	3.18	2.99	3.01
Groundskeeper	2.42	3.15	2.82	3.37	3.11	3.01	2.94	3.01
Janitor (Heavy)	2.87	3.73	2.82	3.37	2.85	3.01	2.94	2.99
Janitor (Light)	2.31	2.97	2.64	3.17	2.85	2.85	2.75	2.85
Kitchen Helper	2.44	3.08	2.82	3.37	2.97	3.19	3.08	3.09
Laborer (Heavy)	2.54	3.44	2.86	3.43	3.38	3.45	3.13	3.15
Laborer (Light)	2.22	2.83	2.82	3.37	2.98	3.04	2.94	3.00
Painter (Maint.)	4.12	5.55	4.09	4.93	4.64	4.79	4.49	4.54
Plumber (Maint.)	4.96	6.07	4.27	5.14	4.64	4.90	4.68	4.73
Security Attendant	2.42	3.23	2.49	3.85	2.94	2.93	3.42	3.29
Trades Helper	3.02	4.18	3.26	3.91	4.14	4.12	3.40	3.52
Truck Driver A ^b	2.80	4.24	3.05	3.66	3.51	3.64	3.34	3.32
Truck Driver B ^b	3.48	4.82	3.45	4.15	3.85	4.09	3.78	3.86
Truck Driver C ^b	4.43	5.09	3.66	4.40	3.95	4.42	4.01	4.06
Truck Driver D ^b	4.25	5.25	3.85	4.64	3.95	4.39	4.22	4.28
Warehouseman	3.23	4.51	3.05	3.66	4.25	4.13	3.12	3.26
Washer (Mach.)	2.45	3.07	2.86	3.43	3.05	2.97	3.28	3.28
Welder (Maint.)	4.48	6.28	4.27	5.14	4.64	5.02	4.68	4.80

NOTE: Results of sampling 626 private establishments and 14 government agencies employing 165,430 persons (49.3% of estimated civilian employee population) during May-August 1974. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over; D = Truck Trailer.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 114, October, 1974. (Survey conducted by the Council and the State and Counties' Personnel Services Departments.)

TABLE 41
CLASSROOM TEACHERS' SALARIES: 1973-1974
 Estimated Average Annual Salaries and Distributions^a

State	Average Salary		Distribution (%) ^b						
	Amount	Rank	Below \$7500	\$7500-8499	\$8500-9499	\$9,500-10,499	\$10,500-11,499	\$11,500-12,499	Above \$12,499
HAWAII	\$11,112	12	2.0	8.0	10.0	13.0	20.0	23.0	24.0
U.S. Av. ^c	10,673	--	8.9	14.6	15.6	14.9	13.2	10.6	22.1
Ala.	9,264	31	4.0	28.0	35.0	20.0	10.0	3.0	0.0
Alaska	15,667	1	0.0	0.0	0.0	0.6	3.7	9.2	86.5
Ariz.	10,980	15	10.0	9.0	8.0	11.0	21.0	17.0	24.0
Ark.	7,881	49	45.0	30.0	15.0	5.0	2.0	1.0	2.0
Calif.	12,850	2	0.2	5.4	10.6	13.0	13.2	12.2	45.4
Colo.	10,200	21	8.0	11.0	14.0	19.0	21.0	10.0	17.0
Conn.	11,030	13	0.0	10.0	15.0	17.0	16.0	16.0	26.0
Del.	11,320	10	0.0	6.0	18.0	17.0	17.0	13.0	29.0
Fla.	10,430	19	8.0	12.0	23.0	25.0	13.0	9.0	10.0
Ga.	8,889	38	26.0	27.0	24.0	12.0	5.0	3.0	3.0
Idaho	8,259	46	42.0	24.0	19.0	9.0	5.0	1.0	0.0
Ill.	11,791	6	1.0	5.0	12.0	14.0	22.0	15.0	31.0
Ind.	10,100	22	10.0	22.0	16.0	14.0	11.0	11.0	16.0
Iowa	9,854	26	11.7	20.5	16.5	18.5	13.2	7.4	12.2
Kans.	8,847	39	22.0	25.0	25.0	13.0	8.0	5.0	2.0
Ky.	8,244	47	36.3	35.0	15.0	5.0	5.0	3.0	0.7
La.	9,030	36	19.3	23.0	24.0	18.0	10.7	3.0	2.0
Me.	9,238	32	11.0	16.0	30.0	27.0	10.0	5.0	1.0
Md.	11,741	7	0.0	4.0	8.0	10.0	28.0	23.0	27.0
Mass. ^d	10,995	14	3.0	9.0	11.0	16.0	19.0	19.0	23.0
Mich. ^d	12,545	4	0.0	0.0	1.0	5.0	10.0	32.0	52.0
Minn.	10,968	16	0.0	10.0	12.0	20.0	23.0	13.0	22.0
Miss.	7,604	50	16.0	66.8	12.0	4.2	1.0	0.0	0.0
Mo.	9,567	29	19.3	25.9	17.3	11.5	10.0	9.8	6.2
Mont.	9,429	30	15.0	20.0	22.0	15.0	12.0	10.0	6.0
Neb.	9,174	33	14.0	23.0	25.0	19.0	13.0	4.0	2.0
Nev.	11,411	8	0.0	0.0	8.0	22.0	30.0	23.0	17.0
N. H.	9,615	28	15.0	20.0	17.0	23.0	17.0	5.0	3.0
N. J.	11,900	5	0.5	5.0	19.0	14.0	15.0	14.0	32.5
N. M.	8,786	41	23.5	23.0	25.0	17.0	8.0	2.4	1.1
N. Y.	12,800	3	0.0	0.0	10.0	10.0	10.0	10.0	60.0
N. C.	9,620	27	0.8	16.5	20.7	20.0	29.2	11.6	1.2
N. D.	8,530	43	51.3	18.2	11.3	8.6	4.5	3.0	3.1
Ohio	10,300	20	13.1	18.9	16.9	15.0	11.7	10.1	14.3
Okla.	8,300	45	41.3	27.7	18.2	8.5	3.0	0.7	0.6
Ore.	9,868	25	7.8	21.9	17.1	16.8	14.9	11.4	10.1
Pa.	10,900	17	4.0	13.0	13.0	21.0	15.0	12.0	22.0
R. I.	11,350	9	0.0	3.0	16.0	30.0	21.0	13.0	17.0
S. C.	8,609	42	2.4	60.3	21.5	15.1	0.5	0.0	0.2
S. D.	8,150	48	34.5	32.0	14.0	8.0	4.0	3.0	4.5
Tenn.	8,840	40	25.0	24.0	22.0	18.0	9.0	1.0	1.0
Texas	8,967	37	20.0	25.0	25.0	18.0	9.0	2.0	1.0
Utah	9,150	34	20.0	17.0	23.0	25.0	9.0	5.0	1.0
Vt.	9,150	35	26.0	20.0	19.0	17.0	10.0	5.0	3.0
Va.	10,100	23	11.0	18.0	16.0	21.0	14.0	7.0	13.0
Wash.	11,280	11	1.8	11.5	14.3	14.5	14.7	14.1	29.1
W. Va.	8,493	44	30.0	31.5	22.0	10.0	4.0	2.0	0.5
Wisc. ^d	10,830	18	1.0	8.0	12.0	18.0	19.0	18.0	24.0
Wyo. ^d	9,885	24	5.0	10.0	22.0	28.0	17.0	12.0	6.0

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

b. Detail may not add to 100% due to rounding.

c. Includes District of Columbia.

d. Salaries estimated by NEA.

SOURCE: "Estimates of School Statistics, 1973-1974", Research Division, National Education Association, 1974 (copyright 1974).

TABLE 42
**ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES**

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital	Total Expenditures		
				Outlay	Other	Amount	Rank
HAWAII	23.7	28.4	25.7	\$ 36.36	\$192.44	\$228.80	24
U.S. Av.	23.2	19.4	21.4	23.14	209.35	232.49	--
Ala.	22.7	21.0	21.8	13.36	123.33	136.69	51
Alaska	20.8	19.8	20.4	231.26	411.83	643.09	1
Ariz.	23.3	27.9	24.5	38.51	208.02	246.54	17
Ark.	23.6	19.3	21.4	13.21	125.15	138.35	50
Calif.	24.3	23.8	24.1	16.62	233.75	250.37	14
Colo.	24.6	21.4	23.0	34.45	211.24	245.68	19
Conn.	24.7	12.5	19.2	31.13	234.56	265.69	10
Del.	26.1	17.0	20.8	63.81	260.38	324.19	3
Fla.	22.6	20.1	21.4	16.58	174.26	190.84	38
Ga.	22.5	20.0	21.5	25.56	160.68	186.24	40
Idaho	23.4	21.3	22.3	19.95	161.46	181.41	43
Ill.	22.8	18.6	21.0	22.75	226.81	249.56	15
Ind.	24.6	21.9	23.3	27.77	198.73	226.50	26
Iowa	24.1	18.5	21.2	16.60	229.54	246.14	18
Kans.	20.9	16.4	18.6	17.33	186.86	204.19	31
Ky.	22.8	21.7	22.4	19.21	142.89	162.10	48
La.	23.5	17.9	20.9	17.20	178.50	195.69	36
Me.	24.9	15.6	21.2	17.86	178.30	196.16	35
Md.	22.4	19.9	21.2	36.82	235.70	272.53	7
Mass.	23.3	17.4	20.2	35.66	217.46	253.11	12
Mich.	30.4	19.6	24.1	26.06	241.94	268.01	9
Minn.	21.8	18.8	20.2	31.79	265.67	297.46	5
Miss.	22.4	21.8	22.1	9.35	141.25	150.60	49
Mo.	28.4	14.2	21.6	19.48	190.69	210.18	29
Mont.	23.0	15.6	19.9	13.86	223.67	237.53	22
Neb.	18.6	18.4	18.5	15.57	182.74	198.31	34
Nev.	24.7	23.5	24.2	52.33	220.08	272.41	8
N. H.	22.5	18.5	20.7	22.41	161.32	183.74	41
N. J.	22.8	14.4	19.0	21.42	229.34	250.77	13
N. M.	21.4	23.2	22.3	14.84	213.33	228.17	25
N. Y.	20.6	16.9	18.6	29.65	284.68	314.33	4
N. C.	22.9	20.6	22.1	12.85	164.94	177.79	45
N. D.	19.9	18.0	19.2	17.61	177.97	195.58	37
Ohio	25.9	19.3	22.8	16.95	193.35	210.30	28
Okla.	21.7	20.3	21.1	13.75	156.31	170.06	46
Ore.	22.6	19.9	21.4	15.49	222.01	237.50	23
Pa.	22.6	19.2	20.8	28.69	220.86	249.56	16
R. I.	20.5	18.3	19.6	6.03	183.86	189.89	39
S. C.	23.6	21.6	22.8	21.41	156.92	178.33	44
S. D.	20.9	17.3	19.6	18.50	226.31	244.81	20
Tenn.	23.8	23.2	23.6	15.89	147.58	163.47	47
Texas	22.2	20.5	21.4	25.85	174.91	200.76	33
Utah	25.7	23.7	24.7	37.45	201.65	239.10	21
Vt.	20.6	13.1	16.8	23.08	180.04	203.11	32
Va.	22.0	17.6	20.1	20.35	186.51	206.86	30
Wash.	21.7	26.3	23.7	24.66	233.83	258.49	11
W. Va.	22.1	21.4	21.8	15.89	167.30	183.19	42
Wisc.	20.9	17.8	19.4	17.12	203.31	220.44	27
Wyo.	20.5	17.8	19.1	19.15	327.09	346.24	2
D. C.	20.5	20.7	20.6	48.25	228.43	276.67	6

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1973-1974 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.

b. As reported by the U. S. Commerce Department for fiscal 1973. Detail may not add to total due to rounding.

SOURCE: "Estimates of School Statistics, 1973-1974", Research Division, National Education Association, 1974 (copyright 1974); "Governmental Finances In 1972-1973", Series GF 73, No. 5, U. S. Department of Commerce, Washington, D. C., October 1974.

TABLE 43
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

Object of Expenditure	1974	1973	1972	1969	1964
Administration	\$ 11,784,366	\$ 10,131,051	\$ 12,554,507	\$ 7,207,797	\$ 2,094,571
Instruction: Personal Services	118,710,391	99,058,177	100,915,803	69,168,512	39,023,023
Supplies & Other	10,116,144	9,682,957	11,981,858	8,504,662	3,575,607
Food Services: Personal Services	6,839,796	5,943,670	5,786,560	4,900,819	3,122,926
Supplies	10,666,468	9,820,484	10,538,897	8,519,337	5,666,140
Attendance & Health Services	6,380,852	3,687,767	3,809,901	2,287,646	458,928
Pupil Transportation Services	3,791,164	3,372,694	3,464,546	1,684,704	463,388
Operation of School Plants	9,610,830	5,780,210	5,322,900	4,450,557	3,111,364
Maintenance of School Plants	5,783,982	6,512,574	7,751,803	7,149,531	2,416,545
Retirement, Social Security, Medical					
Insurance Contributions	27,184,240	20,772,563	14,089,271	12,174,273	4,436,804
Workmen's Compensation ^b	1,547,897	1,217,503	638,218	294,206	558,707
Debt Retirement: Interest	1,004,806	1,138,799	1,342,268	1,728,352	2,008,315
Principal	3,878,320	3,995,293	4,130,371	4,479,573	3,084,434
Sub-Total	\$217,299,256	\$181,113,742	\$182,326,903	\$132,549,969	\$70,020,752
Capital Outlay ^c	\$ 33,618,196	\$ 26,484,001	\$ 29,796,954	\$ 17,250,209	\$ 6,277,565
Adult Education & Other Projects ^d	10,057,762	8,440,225	7,119,046	2,122,104	338,278
Technical Schools	--	--	--	655,307	(e)
Public Libraries	5,181,944	4,903,685	5,040,629	3,355,612	--
Summer School	474,592	479,355	454,911	558,038	--
Athletic Funds	617,695	603,404	694,145	532,302	--
Total	\$267,249,445	\$222,024,412	\$225,432,588	\$157,023,541	\$76,636,595
Average Daily Enrollment	176,494	181,574	182,535	171,957	155,051
Average Daily Attendance	160,892	166,503	168,884	160,366	146,293

NOTE: Data not strictly comparable due to revised methods of reporting.

a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.

b. Includes unemployment compensation from 1965 onward.

c. Bond fund expenditures not included.

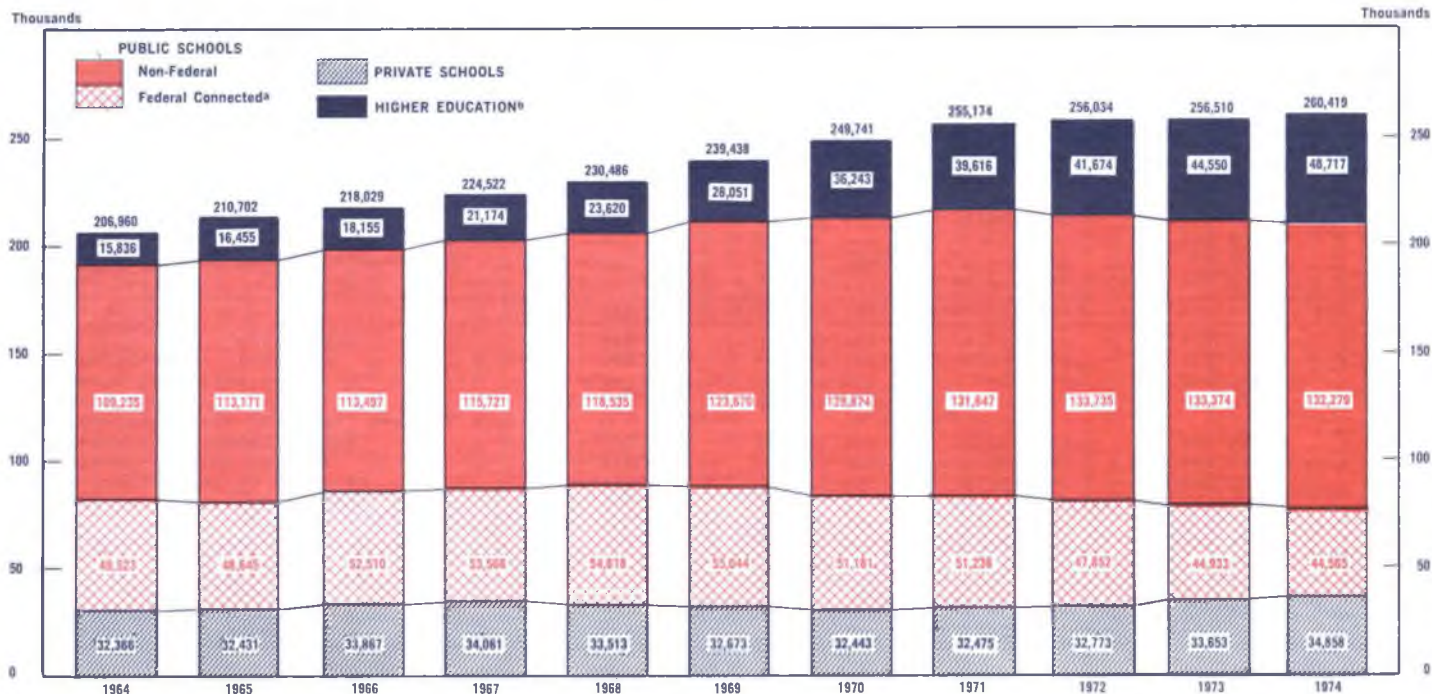
d. Includes special education from 1971.

e. Breakdown not available, but included in total.

SOURCE: Annual Reports of the Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
Fall 1964-1974

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a. Includes enrollment for partial as well as full federal impact-area aid. 1974 estimated.

b. Fall full- and part-time enrollment in day time credit courses, includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
Current Income and Expenditures — Selected Fiscal Years^a

	1974	1973	1972	1969	1964
<u>REVENUES</u>					
For Educational Purposes	\$(108,501,107)	\$(109,085,015)	\$(106,064,566)	\$(69,647,772)	\$(27,795,561)
Federal Funds	35,044,413	35,107,777	32,817,296	27,918,104	11,389,718
State Appropriations	66,016,095	66,933,106	65,620,418	37,346,232	14,177,313
University Funds	(7,440,599)	(7,044,132)	(7,626,852)	(4,383,436)	(2,228,530)
Student Fees ^b	3,325,707	2,583,601	3,084,649	2,548,037	995,816
Departmental Earnings	1,452,899	1,220,808	1,153,258	912,364	64,319
Gifts and Grants	2,209,919	2,685,854	3,028,662	709,916	704,202
All Other	452,074	553,869	360,283	213,119	464,193
For Non-Educational Purposes	(11,022,346)	(9,562,392)	(7,388,060)	(4,877,385)	(2,291,954)
Auxiliary Enterprises	9,461,587	8,234,747	7,049,069	4,609,513	2,079,779
Other Sources	1,560,759	1,327,645	338,991	267,872	212,175
TOTAL REVENUES	\$ 119,523,453	\$ 118,647,407	\$ 113,452,626	\$ 74,525,157	\$ 30,087,515
<u>EXPENDITURES</u>					
For Educational Purposes	\$(110,027,334)	\$(107,339,884)	\$(103,656,482)	\$(69,151,462)	\$(26,871,560)
Instruction & Rel. Act.	30,031,939	30,507,243	31,093,107	22,980,183	9,457,988
Community Colleges ^c	14,064,871	15,749,817	14,346,641	5,701,671	--
Organized Research	30,772,790	29,499,142	26,860,307	16,867,400	6,014,142
Extension Service	2,186,274	2,206,347	2,207,097	3,229,353	994,214
Libraries	2,746,657	2,638,245	2,567,674	2,145,907	648,050
Plant Oper. & Maint.	3,755,864	3,424,462	3,682,804	3,121,293	1,266,772
Public Services	15,802,629	14,712,669	14,468,502	10,158,343	7,035,809
Admin. & General Expenses	10,666,310	8,601,959	8,430,350	4,947,312	1,454,585
For Non-Educational Purposes	(8,930,509)	(8,961,992)	(7,293,722)	(4,623,787)	(2,308,292)
Auxiliary Enterprises	7,424,420	7,209,725	6,287,327	4,146,518	2,138,069
Others	1,506,089	1,752,267	1,066,395	477,269	170,223
TOTAL EXPENDITURES	\$ 118,957,843	\$ 116,301,876	\$ 110,950,204	\$ 73,775,249	\$ 29,179,852

a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.

b. Since 1962, fees from special programs only.

c. Certain technical schools formerly under the Department of Education transferred to the new Community College System.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1974	1973	1972	1969	1964
<u>REVENUES^a</u>					
Fuel Tax ^b	\$ 4,790,433	\$ 4,939,294	\$ 5,104,063	\$ 4,068,103	\$1,380,064
Revenue from Operations	25,551,919	21,384,101	16,138,843	5,290,107	3,530,093
Bond Funds	--	24,500,270	19,600,182	39,270,321	234,560
Federal Grants	8,212,266	4,637,431	1,192,284	1,377,016	309,278
All Other Revenues	5,074,462	33,027,716	4,525,678	1,165,686	142,770
TOTAL	\$43,629,080	\$88,488,812	\$46,561,050	\$51,171,233	\$5,596,765
<u>EXPENDITURES^c</u>					
Personal Services	\$ 4,897,592	\$ 3,478,102	\$ 3,357,309	\$ 1,880,773	\$1,028,042
Other Operating Expenses	6,055,200	5,504,713	5,429,999	2,160,401	1,382,875
Capital Outlay	26,696,931	25,321,672	22,531,483	15,115,360	2,138,300
Bond Interest	14,068,051	13,476,134	13,135,189	954,081	872,628
All Other Expenditures	1,481,566	1,725,040	1,368,182	917,028	230,542
TOTAL	\$53,199,340	\$49,505,661	\$45,822,162	\$21,027,643	\$5,652,387

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate 1¢ per gallon.

c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
 Revenue and Expenditures — Selected Fiscal Years^a

	1974	1973	1972	1969	1964
REVENUES					
Wharfage	\$ 4,705,670	\$ 4,647,462	\$4,093,194	\$4,036,780	\$1,169,019
Pilotage Fees	649,011	721,971	645,334	482,402	278,569
Docking and Mooring Fees	858,273	840,480	819,382	811,769	394,679
Rentals	3,573,523	3,389,057	3,020,010	2,501,600	804,564
Sales of Services and Materials	282,541	327,763	306,751	461,268	178,401
Income on Investments	460,737	404,041	462,626	672,964	205,040
Miscellaneous ^b	311,523	331,127	235,562	130,302	40,970
TOTAL REVENUES	\$10,841,278	\$10,661,901	\$9,582,859	\$9,097,085	\$3,071,242
EXPENDITURES					
Administration ^c	\$ 1,140,255	\$ 1,051,874	\$1,015,631	\$ 409,137	\$ 243,397
Harbor Operations ^c	1,627,903	1,244,421	1,474,283	1,409,016	641,278
General Maintenance ^c	1,129,090	1,558,256	1,530,122	894,037	445,578
Engineering Services and Overhead ^c	117,356	179,998	125,201	172,505	50,657
Retirement Contributions	(c)	348,975	399,929	214,860	77,474
5% Surcharge on Gross Receipts	339,145	354,306	351,139	303,991	90,361
Interest on Bonded Debt	2,048,618	2,091,051	2,202,889	2,569,723	364,837
Debt Retirement	670,000	515,000	260,000	385,000	354,875
City and County Fireboat	469,748	387,130	382,037	265,579	167,423
Depreciation	1,406,425	1,333,054	1,257,923	825,844	575,268
Miscellaneous	125,852	112,727	152,827	128,478	49,988
TOTAL EXPENDITURES	\$ 9,074,392	\$ 9,176,792	\$9,151,981	\$7,578,170	\$3,061,136

- a. Report of the "public undertaking", as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to property, sales of utilities, etc.
- c. Retirement contributions assigned by function for 1974. Total retirement contributions for 1974: \$414,954.

SOURCE: Audit Section, Accountant's Reports, Harbors Division, Department of Transportation, State of Hawaii.

TABLE 47
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenue and Expenditures — Selected Fiscal Years^a

	1974	1973	1972	1969	1964 ^a
<u>REVENUES</u>					
Fuel Tax	\$14,804,227	\$14,783,320	\$13,975,756	\$11,999,616	\$ 8,878,577
Federal Aid	40,091,128	40,141,701	36,188,012	29,058,206	8,610,277
Land Sales	56,242	250,346	55,479	307,410	97,637
Rentals	191,675	42,155	52,518	69,622	148,927
Permit Fees	22,531	13,384	21,593	20,489	--
General Funds	204,915	72,943	1,002,322	1,334,879	77,821
Bond Funds	17,242,004	21,317,991	7,230,595	10,597,008	8,099,213
Other	608,941	2,098	226,871	198,535	180,373
TOTAL REVENUES	\$73,221,663	\$76,623,938	\$58,753,146	\$53,585,765	\$26,092,825
<u>EXPENDITURES</u>					
Administration	\$ 1,319,422	\$ 993,872	\$ 1,178,150	\$ 726,887	\$ 601,133
5% Surcharge	331,659	385,358	390,381	374,593	269,835
Maintenance	6,132,124	4,369,802	5,011,963	4,640,941	2,764,192
Planning & Research	1,122,050	1,185,827	1,474,903	533,099	333,300
Debt Service	8,453,915	7,383,057	6,541,936	4,893,601	3,802,763
Capital Projects	57,441,183	61,434,796	43,074,052	43,331,625	13,142,501
TOTAL EXPENDITURES	\$74,800,353^v	\$75,752,712	\$57,671,385	\$54,500,746	\$20,913,724

NOTE: Includes expenditures from highway, general, and general obligation bond funds.
 Interfund transfers eliminated to avoid duplication.

a. 1964 not exactly comparable to subsequent years due to change in reporting.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

Public bonded debt represents government's means of financing capital public projects by borrowing the money through the sale of bonds. Costs of large capital public projects are spread over a long period, usually 20 years, so more taxpayers and beneficiaries are involved in paying the costs. If debt is incurred regularly on an annual basis, taxes must be increased to pay the principal and interest on the money borrowed. At the end of the 1973 fiscal year, each person's share of Hawaii's long term public debt stood at \$1,519 which placed the 50th State fourth highest in the nation in terms of per capita public debt. This represented an 18% increase over the previous year and is about \$696 above the national average. It equals 27% of personal income and 222% of tax collections in Hawaii.

Long term public debt of the state and counties was over \$1.3 billion at December 31, 1974. Of this amount, 78% (\$995 million) are general obligation bonds backed by general revenues of the state and/or counties while the remaining \$280 million represents revenue bonds which are repaid from special earmarked revenues such as those earned from harbor and airport fees, fuel taxes, fees paid to the water utilities, rental for student housing, and parking fees from certain off-street parking facilities.

Hawaii's constitutional law provides that the state debt be limited to 3.5 times the defined average general fund revenues of the three fiscal years immediately preceding the session of the Legislature authorizing such debt. Under this provision, the limit on November 1, 1974 was \$1.6 billion, effective for the 1975 session of the State Legislature.

State debt charged against the limit totaled \$1.3 billion leaving a debt margin of \$282 million. Authorized but unissued debt accounted for 55% of the debt charged against the limit while outstanding bonds amounted to \$594 million for the remaining 45%.

Additional public debt which is exempted from the state's debt limit includes \$166 million in outstanding general obligation bonds, \$209 million in unissued general obligation bonds, \$236 million in outstanding revenue bonds, and \$146 million in unissued revenue bonds.

On the other hand, county debt is limited to 15% of the net real property values within the county. As of December 31, 1974, county general obligation bonds outstanding totaled \$245 million of which \$210 million was charged against the debt limits of the counties. State bonds issued for the counties and charged against their limits were responsible for \$5.8 million of the \$245 million total. Water revenue bonds outstanding at the end of the year totaled nearly \$24 million and county general obligation bonds repaid from water revenues but backed by the counties' general funds accounted for another \$24 million in debt for the county water services.

TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1973 — By States

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income ^a		Tax Collections ^b	
			Percent	Rank	Percent	Rank
HAWAII	\$1,158.79	4	27.41	3	222.20	9
U. S. Average	822.51	--	16.32	--	142.53	--
Alabama	798.36	20	20.62	11	227.14	8
Alaska	2,443.15	1	41.18	1	494.51	1
Arizona	657.59	28	14.02	30	118.11	34
Arkansas	508.39	41	12.86	34	148.68	22
California	883.81	16	16.01	22	119.62	33
Colorado	595.76	35	11.85	37	109.73	39
Connecticut	1,189.93	8	20.04	12	163.63	16
Delaware	1,535.22	3	26.57	6	261.92	2
Florida	642.42	31	13.05	32	130.77	28
Georgia	645.15	30	14.68	28	148.91	21
Idaho	233.95	50	5.30	50	52.29	50
Illinois	670.94	26	11.63	39	109.45	40
Indiana	452.77	44	9.08	46	96.42	44
Iowa	372.56	48	7.07	49	70.34	49
Kansas	563.28	38	10.62	43	108.93	41
Kentucky	1,014.64	11	25.16	9	251.19	5
Louisiana	1,068.13	10	27.17	4	237.88	7
Maine	577.40	37	14.15	29	112.26	38
Maryland	1,014.31	12	18.48	14	161.37	19
Massachusetts	915.88	15	17.44	18	128.30	29
Michigan	716.09	25	12.90	33	112.75	37
Minnesota	871.17	18	16.96	20	134.13	27
Mississippi	626.14	33	17.61	17	164.05	14
Missouri	547.57	39	11.31	41	115.84	36
Montana	461.68	43	9.86	45	87.56	46
Nebraska	1,315.31	7	24.95	10	261.35	3
Nevada	950.91	13	16.55	21	138.30	23
New Hampshire	534.98	40	11.40	40	117.95	35
New Jersey	858.79	19	14.69	27	136.21	26
New Mexico	426.19	46	11.06	42	97.23	43
New York	1,453.60	6	25.48	8	162.67	18
North Carolina	353.29	49	8.25	47	83.06	48
North Dakota	405.63	47	7.12	48	86.46	47
Ohio	596.21	34	11.75	38	125.41	30
Oklahoma	663.94	27	15.30	26	168.78	13
Oregon	873.54	17	18.07	16	163.96	15
Pennsylvania	949.97	14	19.03	13	163.41	17
Rhode Island	741.65	23	15.32	25	136.81	25
South Carolina	484.91	42	12.49	35	124.01	31
South Dakota	205.52	51	4.36	51	41.45	51
Tennessee	745.14	22	18.20	15	190.20	10
Texas	795.98	21	17.41	19	190.08	11
Utah	428.76	45	10.53	44	91.36	45
Vermont	1,090.11	9	26.89	5	176.33	12
Virginia	584.56	36	11.96	36	121.86	32
Washington	1,457.79	5	28.28	2	253.66	4
West Virginia	632.67	32	15.97	23	152.09	20
Wisconsin	653.28	29	13.75	31	98.33	42
Wyoming	734.18	24	15.64	24	137.41	24
Dist. of Columbia	1,625.90	2	25.66	7	244.70	6

a. Calendar 1973.

b. Fiscal 1973.

SOURCE: "Governmental Finances in 1972-73," GF 73-No. 5; "Survey of Current Business," August 1974, U. S. Department of Commerce.

TABLE 49
PUBLIC BONDED DEBT IN HAWAII
Bonds Outstanding by Agencies and Funds
At December 31, 1974 and June 30, 1975^a

Governmental Unit and Funds Charged with		Outstanding December 31, 1974			Estimated Outstanding June 30, 1975		
		Bonds Issued by:			Bonds Issued by:		
Debt Service Costs:		State	Counties	Total	State	Counties	Total
STATE:	General Fund	\$ 548,059,414	\$	\$ 548,059,414	\$533,518,639	\$	\$ 533,518,639
	Highway Fund	94,272,279		94,272,279	91,806,187		91,806,187
	Airport Fund	25,289,777		25,289,777	24,461,856		24,461,856
	Harbor Fund	14,535,657		14,535,657	14,334,645		14,334,645
	Land Revolving Fund	6,192,638		6,192,638	5,878,202		5,878,202
	Sand Island Receipts	859,365		859,365	779,699		779,699
	Veterans' Loan Fund	4,915,618		4,915,618	4,093,250		4,093,250
	U. of Hawaii Fund	5,125,000		5,125,000	5,125,000		5,125,000
	Dwell. Unit Revolv. Fund	50,000,000		50,000,000	50,000,000		50,000,000
	Airport Revenues ^b	224,510,000		224,510,000	224,510,000		224,510,000
	U. H. Revenues ^b	4,072,000		4,072,000	4,072,000		4,072,000
	Multi-Deck Park. Rev. ^b	570,000		570,000	570,000		570,000
	Harbor Revenues ^b	26,843,000		26,843,000	26,843,000		26,843,000
HONOLULU:	General Fund	3,874,235	117,195,543	121,069,778	3,230,837	113,805,794	117,036,631
	Highway		21,794,197	21,794,197		21,566,946	21,566,946
	Off-Street Parking Fund		5,375,262	5,375,262		5,375,262	5,375,262
	Special Assessment Fund		7,266,998	7,266,998		7,266,998	7,266,998
	Water Fund		21,100,000	21,100,000		20,905,000	20,905,000
	Water Revenues ^b		21,860,000	21,860,000		21,580,000	21,580,000
MAUI:	General Fund	153,650	19,644,000	19,797,650	125,135	19,279,000	19,404,135
	Water Fund		1,850,000	1,850,000		1,850,000	1,850,000
	Water Revenues ^b		1,522,000	1,522,000		1,453,000	1,453,000
HAWAII:	General Fund	1,568,416	31,485,000	33,053,416	1,471,491	30,925,000	32,396,491
	Water Fund	48,333	48,000	96,333	33,889	48,000	81,889
	Water Revenues ^b		480,000	480,000		480,000	480,000
KAUAI:	General Fund	155,413	12,929,000	13,084,413	133,179	12,654,000	12,787,179
	Highway Fund		44,000	44,000		44,000	44,000
	Water Fund	36,205	767,000	803,205	28,990	738,000	766,990
Total		\$1,011,081,000	\$263,361,000	\$1,274,442,000	\$991,016,000	\$257,971,000	\$1,248,987,000

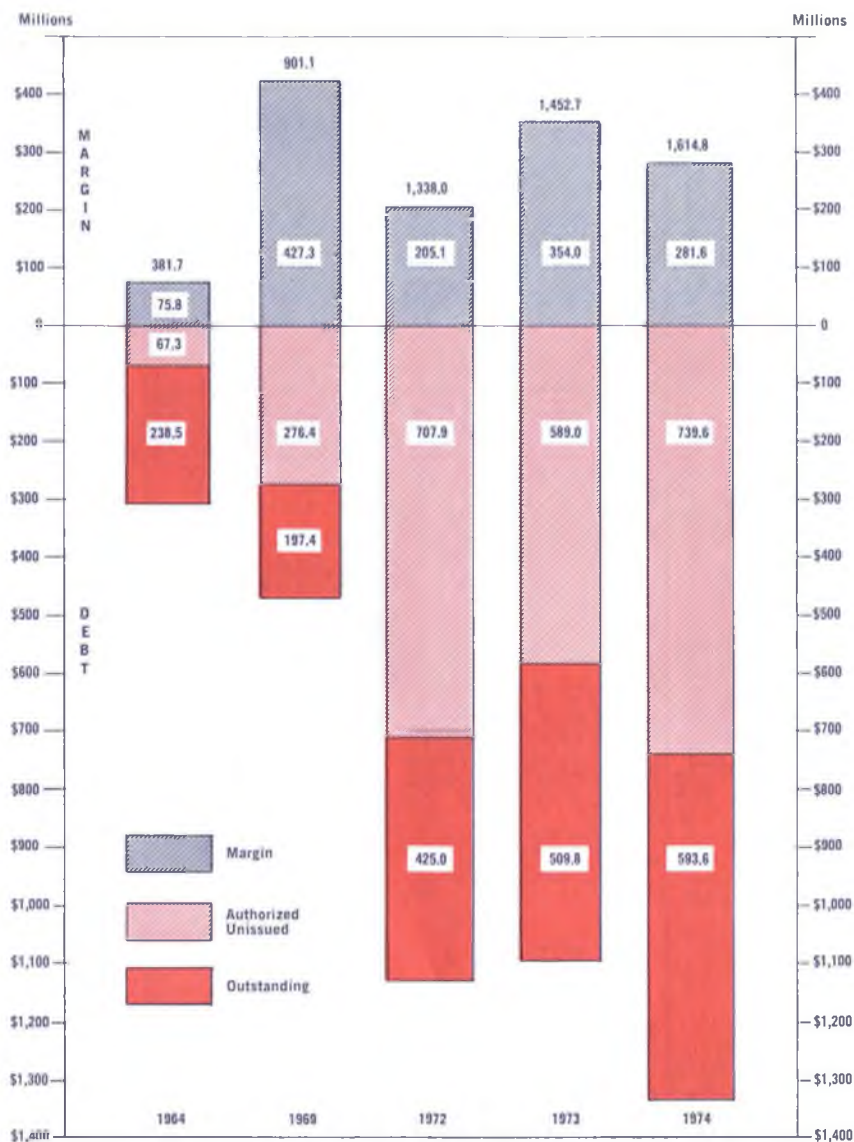
NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget and Finance and the County Finance Departments.

CHART 12
THE STATE OF HAWAII FUNDED DEBT
 Amounts Charged to Constitutional Limits^a
 At November 1^b

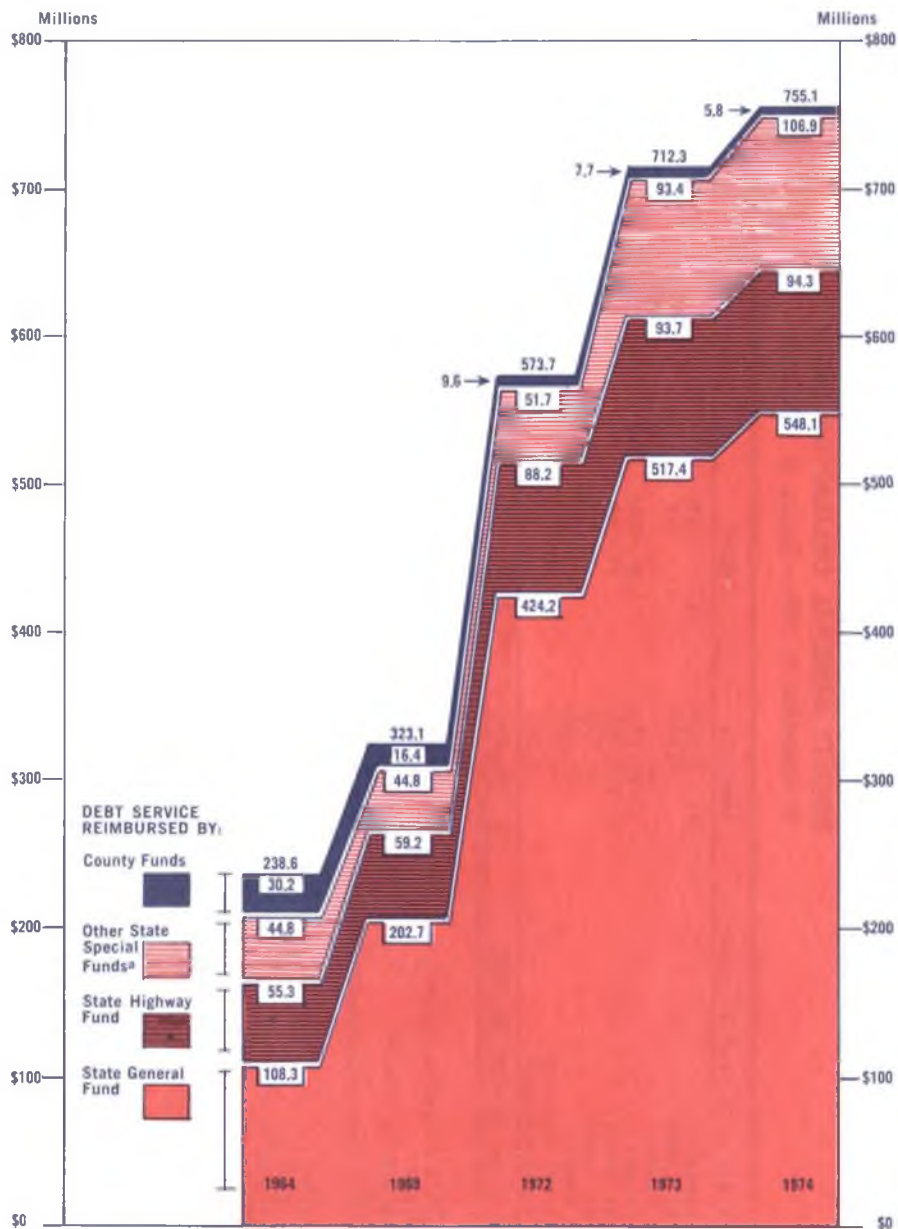


a. Debt limits: 1963-1967 15% of net assessed valuations; 1968-1974, 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the legislature authorizing such debt. The definition of debt charged to the limit has varied somewhat from year to year.

b. 1964 at December 1.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

CHART 13
OUTSTANDING GENERAL OBLIGATION BONDS
 State of Hawaii — By Fund
 At December 31



a. See Table 51 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 50
COUNTY GENERAL OBLIGATION DEBT^a
 At December 31, 1974 — Dollars in Thousands

Fund Charged with Debt Service	Honolulu	Maul	Hawaii	Kauai	Total
State Issues ^b	\$(3,874)	\$(154)	\$(1,617)	\$(192)	\$(5,836)
General Funds	3,874	154	1,568	155	5,752
Water Funds	--	--	48	36	85
County Issues	(172,732)	(21,494)	(31,533)	(13,740)	(239,499)
General Funds	117,196	19,644	31,485	12,929	181,254
Highway Funds	21,794	--	--	44	21,838
Water Funds	21,100	1,850	48	767	23,765
Off-Street Parking	5,375	--	--	--	5,375
Special Assessment	7,267	--	--	--	7,267
TOTAL GENERAL OBLIGATION DEBT	\$ 176,606	\$ 21,648	\$ 33,150	\$ 13,932	\$ 245,335

DEBT LIMIT AND MARGIN

Fiscal 1975 Property Values	\$6,372,731	\$ 693,942	\$ 900,304	\$ 349,467	\$8,316,444
Debt Limit ^c	955,910	104,091	135,046	52,420	1,247,467
Debt Charged to Limit ^d	145,353	19,404	32,396	12,787	209,940
Debt Margin	810,557	84,687	102,649	39,633	1,037,526

AS A % OF NET ASSESSED VALUES

State Issues	0.06%	0.02%	0.18%	0.05%	0.07%
County Issues	2.71	3.10	3.50	3.93	2.88
Debt Charged to Limit	2.28	2.80	3.60	3.66	2.52
Debt Margin	12.72	12.20	11.40	11.34	12.48

a. Excludes short-term bond anticipation notes and cash reserves.

b. Bonds issued by the State for the counties are reimbursable to the State general fund by the counties.

c. Limit is 15% of real property net assessed valuations.

d. Estimated by the Tax Foundation of Hawaii in accordance with constitutional provisions.

SOURCE: Prepared by the Tax Foundation of Hawaii using County Auditors' Reports and Constitution of the State of Hawaii.

TABLE 51
STATE GENERAL OBLIGATION BONDS
State of Hawaii — December 31, 1974

Principal and Interest Payments Chargeable to: ^a	Issued and Outstanding	Authorized But Unissued	Total
General Fund	\$548,059,414	\$718,834,497	\$1,266,893,911
Highway Special Fund	94,272,279	88,598,374	182,870,653
Airport Special Fund	25,289,777	38,936,710	64,226,487
Harbor Special Fund	14,535,657	21,036,510	35,572,167
Land Revolving Fund	6,192,638	--	6,192,638
Sand Island Receipts	859,365	--	859,365
Veterans' Loan Fund	4,915,618	--	4,915,618
Dwelling Unit Rev. Fund	50,000,000	--	50,000,000
University of Hawaii	5,125,000	59,954,483	65,079,483
County Funds			
Honolulu City-County	3,874,235	--	3,874,235
Maul County	153,650	--	153,650
Hawaii County	1,616,749	--	1,616,749
Kauai County	191,618	--	191,618
Total	\$755,086,000	\$927,360,574	\$1,682,446,574

- a. Debt service on State Issued general obligation bonds is a charge against the State's general revenues. However, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from information supplied by the State Department of Budget and Finance.

TABLE 52
STATE BONDS CHARGED TO DEBT LIMIT
State of Hawaii — November 1, 1974

Type of Debt		Gross Indebtedness	Charged to Debt Limit
General Obligations	- Issued	\$ 759,593,000	\$ 593,605,535
	- Unissued	927,360,574	718,834,497
Revenue Bonds	- Issued	235,995,000	--
	- Unissued	146,084,365	--
Instruments of Indebtedness	- Unissued	20,750,000	20,750,000
Total		\$2,089,782,939	\$1,333,190,032
Debt Limit^a			\$1,614,838,718
Debt Margin			\$ 281,648,686

- a. Limit is computed by multiplying the average net general fund revenues for 1972, 1973 and 1974 (\$461,382,491) by 3.5. This debt limit is in effect for authorizations made during the 1975 legislative session.

SOURCE: "Certificate of Total Indebtedness of the State of Hawaii as of November 1, 1974," Department of Budget and Finance, State of Hawaii.

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